Ashvini Narvade

# IN THE HIGH COURT OF JUDICATURE AT BOMBAY
## APPELLATE SIDE CIVIL JURISDICTION

## WRIT PETITION NO 14754 OF 2024

Hiren V. Mehta … Petitioner

*Versus*

Income Tax Officer, Ward 4 (4), Thane & Others …Respondents.

Mr. Devendra Jain i/b. Kashyap Chothani, for the Petitioner.
Mr. Akhileshwar Sharma, for the Respondent.

**CORAM: G. S. KULKARNI &**
**FIRDOSH P. POONIWALLA, JJ.**
**DATED: 22nd OCTOBER, 2024**

**P.C.**

Heard the learned Counsel for the parties.

2 This Petition impugns a notice dated 22nd March, 2024 for Assessment Year 2020-2021, issued under Section 148 of the Income Tax Act, by Respondent No.1, who is the Jurisdictional Assessing Officer.

3 Mr. Jain, the learned Counsel for the Petitioner submitted that the Jurisdictional Assessing Officer would not have jurisdiction to issue the impugned notice, considering the principle of law as laid down by this Court in ***Hexaware Technologies Limited v/s. Assistant Commissioner of Income Tax & Others***[1].

4 Mr. Sharma, the learned Counsel for the Respondents would not dispute such contention as urged on behalf of the Petitioner. He, however, submitted that the view taken by this Court in ***M/s. J. D. Printer Pvt. Ltd., v/s.***

1 (2024) 464 ITR 430

*Income Tax Officer – 15(1)(2) & Ors.*[2] be followed in the present proceedings.

5 We have heard the learned Counsel for the parties and having perused the record, we are of the opinion that, for the reasons as recorded by us in **M/s. J. D. Printer** (supra) in regard to our observations on the proceedings involving the decision in **Hexaware Technologies Ltd.** (supra), we need to pass the following order:-

## ORDER

(a) Rule. Respondents waive service.

(b) Pending the hearing and final disposal of this Petition, there shall be interim orders in terms of prayer clause (d).

(c) Liberty to the parties to apply after appropriate orders are passed by the Supreme Court and/or final decision of the Supreme Court in Hexaware.

**(FIRDOSH P. POONIWALLA, J.)** **(G. S. KULKARNI , J.)**

2 Writ Petition No.12187 of 2024