

S.R.JOSHI

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.15156 OF 2024

ZS Associates India Pvt. Ltd.,

... Petitioner

Versus

Assistant Commissioner of Income Tax Officer,
Circle-12, Pune & Others

... Respondents

Mr. Niraj Sheth i/b. Mr. Atul K. Jasani, for the Petitioner.
Mr. Akhileshwar Sharma, for the Respondents.

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CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 24th OCTOBER, 2024

P.C.

Heard the learned Counsel for the parties.

2 This Petition impugns a notice dated 31st August, 2024, for Assessment Year 2018-19, issued under Section 148 of the Income Tax Act, by Respondent No.1, who is the Jurisdictional Assessing Officer.

3 Mr. Sheth, 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.*

*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.)