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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 16979 2024

Rajesh Doulatram Raheja ...Petitioner
Vs.
Ass. Commissioner of Income Tax,
Circle-1, Kalyan & Ors. ...Respondents

Ms. Rucha Vaidya i/b Ruturaj Gurjar for Petitioner.
Mr. Akhileshwar Sharma for Respondents.

CORAM: G. S. KULKARNI &
ADVAIT M. SETHNA, JJ.
DATE: 25 NOVEMBER 2024.

P.C.

1. Heard the learned Counsel for the parties.

2. This Petition impugns a notice dated 29 August 2024 issued under Section 148 of the Income Tax Act, issued by Respondent No.1, who is the Jurisdictional Assessing Officer.

3. Mr. Ruturaj Gurjar, 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. Akhileshwar 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*

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Pvt. Ltd., v/s. Income Tax Officer – 15(10(2) & Ors.[2] be followed in the present proceedings.

5. We have heard the learned Counsel for the parties and perused the record.

6. There are other issues which are raised on behalf of the petitioner in assailing the impugned notices / orders apart from the primary issue as raised on the basis of the decision in **Hexaware Technologies Ltd.** (supra). Considering the view which the Court has taken in **M/s. J. D. Printer** (supra), we need to follow such orders, which would also govern the present proceedings. Hence, for the reasons as recorded in the orders passed by this Court in **M/s. J. D. Printer** (supra) and in regard to our observations on the proceedings involving the decision in **Hexaware Technologies Ltd.** (supra), we 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 (c).

(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.

(ADVAIT M. SETHNA, J.) (G. S. KULKARNI, J.)

2 Writ Petition No.12187 of 2024