

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 18040 OF 2024

Sangeeta Rajesh Malpani
Versus

...Petitioner

Assistant Commissioner of Income Tax
Central Circle (1)(1) Mumbai & Ors.

...Respondents

Mr. Jay Bhansali, for the Petitioner.
Mr. Akhileshwar Sharma, for the Respondents.

CORAM : G. S. KULKARNI &
ADVAIT M. SETHNA, JJ.

DATE : 9 DECEMBER 2024

Digitally
signed by
PALLAVI
MAHENDRA
WARGAONKAR
Date:
2024.12.19
13:10:17
+0530

P.C.:

1. Heard the learned Counsel for the parties.
2. This Petition impugns a notice dated 30 August 2024 for Assessment Year 2020-21, issued under Section 148 of the Income Tax Act, by Respondent No.1, who is the Jurisdictional Assessing Officer.
3. Mr. Jay Bhansali, 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 and also the observations made by this Court in *Abhin Anilkumar Shah vs. Income Tax Officer, International Tax, Ward Circle 4(2)(1) & Ors.*² which

1 (2024) 464 ITR 430

2 Writ Petition (L) No. 10683 of 2023 decided on 28.08.2023

pertains to Central charges.

4. Mr. Sharma, the learned Counsel for the Respondent 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. Printers Pvt. Ltd., v/s. Income Tax Officer – 15(1)(2) & Ors.*³ 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 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.]