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

WRIT PETITION NO.459 OF 2024

Aveva Information Technology India Private Limited ....Petitioner

V/s.

The Assistant Commissioner of Income Tax,
Circle 15(1)(1) and Ors. ....Respondents

Mr. Paras S. Savla a/w. Mr. Harsh R. Shah and Mr. Pratik B. Poddar for petitioner.
Ms. Swapna Gokhale for respondents-Revenue.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 10th MAY 2024

P.C. :

1 Mr. Savla states that even in this case the notice under Section 148 of the Income Tax Act, 1961 (the Act) was issued by the Jurisdictional Assessing Officer and not the Faceless Assessing Officer and hence, is in violation of Section 151A of the Act. Mr. Savla states that as held by this Court in ***Hexaware Technologies Limited v/s. Assistant Commissioner of Income Tax Circle 15(1)(2) Mumbai and Ors.***[1], this notice will be invalid. Ms. Gokhale agrees.

2 Therefore, the notice dated 10th April 2023 issued under Section 148 of the Act is hereby quashed and set aside. In case any re-assessment order is passed, the same also will stand quashed. So also, consequential demand notices or penalty notices will also stand quashed

1 2024 SCC OnLine Bom 1249

and set aside.

3 Petition disposed accordingly.

4 Whichever contention raised in the petition not covered by *Hexaware Technologies Limited (Supra*) is kept open to be raised, should the need arise.

(DR. NEELA GOKHALE, J.) **(K.R. SHRIRAM, J.)**