



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

WRIT PETITION NO. 2294 OF 2024

Oracle Financial Services Software Ltd.

... Petitioner

*Versus*

Assistant Commissioner of Income Tax, Circle-13(1) ... Respondents  
(2) & Ors.

Mr/ G.C. Srivastava a/w. Mr. Suksagar Syal and Mr. Sameer Dala for the  
petitioner.

Mr. Devvrat Singh for the respondents.

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CORAM: G. S. KULKARNI &  
SOMASEKHAR SUNDARESAN, JJ.  
Date : 3 October, 2024

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PC:

1. Mr. Singh, learned counsel for the respondents has tendered reply affidavit. It is fairly conceded at bar that one of the issue as involved in this petition would be hit by the decision of this Court in *Hexaware Technologies Limited vs. Assistant Commissioner of Income-tax & Ors.*<sup>1</sup>.

2. We have considered batch of petitions on such issue where the petitions have been admitted. We accordingly propose to pass similar order in the present proceeding.

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<sup>1</sup> (2024) 464 ITR 430

3. In this view of the matter, we would follow the order passed by us in the case of *J.D. Printer Pvt. Ltd. vs. Income Tax Officer – 15(1)(2) & Ors.*<sup>2</sup>. For the reasons recorded therein and as the proceedings involve the decision in **Hexaware Technologies Ltd.** (supra), we pass the following order:

### **ORDER**

- i) Rule. Respondents waive service.
- (ii) Pending the hearing and final disposal of this petition, there shall be interim orders in terms of prayer clause (d).
- (iii) 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 Technologies Ltd.**

(SOMASEKHAR SUNDARESAN, J.)

(G. S. KULKARNI, J.)

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<sup>2</sup> Writ Petition No. 12187 of 2024