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

(566) WRIT PETITION (L) NO. 23764 OF 2023

Harshadkumar Bhagwatilal Dhakad ….Petitioner

V/s.

Income Tax Officer, Ward 27(1)(1),
Mumbai and Ors. …Respondents

(571) WRIT PETITION NO. 2336 OF 2024

Daga Nitin Rajendra HUF ….Petitioner

V/s.

Income Tax Officer Ward – 27(1)(1),
Mumbai and Ors. …Respondents

Mr. Jitendra Singh for Petitioner.
Mr. Arjun Gupta for Respondents-Revenue.

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

P.C. :

1. Mentioned out of turn.

2. Mr. Singh tenders draft amendment in both petitions. It is taken on record and marked “X” for identification. Leave to amend, as per the draft tendered, is granted. Amendment to be carried out and amended petitions be served within one week from today.

3. Mr. Singh states that in both these cases the notices under Section 148 of the Income Tax Act, 1961 (the Act) were issued by the Jurisdictional Assessing Officer and not the National Faceless Assessment

Centre and hence, is in violation of Section 151A of the Act. Mr. Singh 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], the notices will be invalid. Mr. Gupta agrees.

4. Therefore, the notices dated 25th July 2022 issued under Section 148 of the Act are hereby quashed and set aside. In case any re-assessment orders are passed, the same also will stand quashed. So also, consequential demand notices or penalty notices will also stand quashed and set aside.

5. Petitions disposed accordingly.

6. Whichever contention raised in these petitions not covered by *Hexaware Technologies Limited (Supra*) are kept open to be raised, should the need arise.

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

1 2024 SCC OnLine 1249