

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

WRIT PETITION NO. 2535 OF 2024

Accounts Receivables Management Services India
Pvt. Ltd. Successor To Gill Entertainment Pvt Ltd
Versus

...Petitioner

Deputy Commissioner Of Income
Tax Circle 6 (1) (1) Mumbai

...Respondent

Mr. Madhur Agrawal i/b. PDS Legal and Mr. Yash Prakash, for the Petitioner.
Mr. Akhileshwar Sharma, for the Respondent.

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

DATE : 9 DECEMBER 2024

P.C.:

1. We are informed by Mr. Agrawal, learned counsel for the petitioner – assessee that the present proceeding would stand covered by the decision of the Supreme Court in the case of *PCIT V. Maruti Suzuki India Ltd.*¹. Also the issue in the petition would be covered by the decision of this Court in *Hexaware Technologies Limited v/s. Assistant Commissioner of Income Tax & Others*². However, he would fairly submit that the petition can itself be disposed by following the decision of the Supreme Court in *PCIT V. Maruti* (Supra) and as also followed by this Court in *Uber India Systems Private Limited vs. Assistant Commissioner of Income & Ors.*³.

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1. (2019) 107 Taxmann.com
 2. (2024) 464 ITR 430
 3. Writ Petition (L) No.23562 of 2024

We shall hear the parties on the adjourned date of hearing.

2. Stand over to **18 December 2024**.

3. Ad-interim orders, if any, passed earlier shall continue to operate till the adjourned date of hearing.

[ADVAIT M. SETHNA, J.]

[G. S. KULKARNI, J.]

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