

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

WRIT PETITION NO. 2768 OF 2024

Organic Moments India Private Limited Successor
To Nirvana Mall Management Company Private Ltd. ...Petitioner
Versus

Deputy Commissioner Of Income Tax,
Circle 6 (1) (1) Mumbai & Ors. ...Respondents

Mr. Jas Sanghavi i/b PDS Legal for Petitioner.

Mr. Akhileshwar Sharma for Respondents.

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

DATE: 19 DECEMBER 2024

P.C.

1. Not on board. Upon mentioning taken on board, on a praecipe as moved on behalf of the petitioner.

2. Heard the learned Counsel for the parties.

3. This Petition impugns a notice dated 21 April 2023 issued under Section 148 of the Income Tax Act, by Respondent No.1, who is the Jurisdictional Assessing Officer.

4. Mr. Jas Sanghavi, 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 the

Court in *Hexaware Technologies Limited v/s. Assistant Commissioner of Income Tax & Others*¹.

5. Mr. Akhileshwar Sharma, the learned Counsel for the Respondents would not dispute such contention as urged on behalf of the Petitioner. He, however, submitted that the view taken by the Court in *M/s. J. D. Printer Pvt. Ltd., v/s. Income Tax Officer – 15(10(2) & Ors.*² be followed in the present proceedings.

6. We have heard the learned Counsel for the parties and perused the record.

7. There are other issues which are raised on behalf of the petitioner in assailing the impugned notices / orders apart from the primary issue as raised on the test of the decision in **Hexaware Technologies Ltd.** (supra). Considering the view which the Court has taken in **M/s. J. D. Printer** (supra), we need to follow such orders, which would also govern the present proceedings. Hence, for the reasons as recorded in the orders passed by this Court in **M/s. J. D. Printer** (supra) and 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 (d).

1 (2024) 464 ITR 430

2 Writ Petition No.12187 of 2024

(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.)