

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

O. O. C. JURISDICTION

WRIT PETITION NO. 3148 OF 2024

SHRADDHA
KAMLESH
TALEKAR
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SHRADDHA
KAMLESH
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Date:
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Paras Mahendra Shah

...Petitioner

Versus

1. Union of India
& Ors.

...Respondents

Mr. Bharat Raichandani a/w. *Mr. Prathamesh Gargate i/b UBR*
Legal Advocates for Petitioner.

Mr. Ravi Rattesir, *Advocate for Respondents.*

CORAM : G.S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.

Date : July 15, 2024

PC :

1. Mr. Raichandani, Learned Counsel for the Petitioner states that the challenge raised in this Petition will stand covered by the decision of this Court in the case of Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors.¹ inasmuch as the impugned notice dated 22 March, 2024 under Section 148A(b) of the Income Tax Act, 1961 (“***the Act***”) has been issued by the Jurisdictional Assessing Officer (“**JAO**”), which according to him is contrary to the provisions of Section 151A of the Act.

1 (2024) 464 ITR 430

2. Learned Counsel for the Respondents to take instructions in this regard.

3. Stand over to **16 July, 2024**.

[SOMASEKHAR SUNDARESAN, J.]

[G.S. KULKARNI, J.]