**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**
**WRIT PETITION NO.3166 OF 2024**

Joitkumar Bhomchand Jain ...Petitioner
Vs.
The Income Tax Officer Ward 20(1) & Ors. ...Respondents

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Mr. Prakash Shah with Mr. Suyog Bhave i/b. PDS Legal for Petitioner.
Mr. Akhileshwar Sharma for Respondent.

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**CORAM: G. S. KULKARNI &**
**SOMASEKHAR SUNDARESAN, JJ.**
**DATE: 08 JULY, 2024.**

**P.C.:**

**1.** At the request of Mr. Sharma, learned counsel for the respondent, stand over to **15 July, 2024 (H.O.B.)**.

**2.** The basic contention as urged by Mr. Shah, learned counsel for the petitioner is that the impugned notice issued under Section 148 of the Income Tax Act, 1961 (for short, "the **Act**") as also an order passed prior thereto under Section 148A(d) of the Act are illegal in view of the fact that the impugned notice as also the order has been passed by the jurisdictional Assessing Officer when the regime which was required to be followed, ought to have been faceless assessment as per the provisions of Section 151A of the Act. It is Mr. Shah's submission that such issue would stand covered by the decision of the Division Bench of this Court in **Hexaware Technology Ltd. vs. Assistant Commissioner of Income Tax, Circle 15(1)(2), Mumbai & Ors.**[1]. Mr. Sharma would take instructions.

**(SOMASEKHAR SUNDARESAN, J.)** **(G. S. KULKARNI , J.)**

1 Writ Petition No. 1778 of 2023 decided on 03 May, 2024