

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 4294 OF 2024

Dighi Port Ltd.

...Petitioner

Versus

Assistant Commissioner of Income Tax Central
Circle 2(1)(1) Mumbai & Ors

...Respondents

Mr. Madhur Agarwal, i/b Atul K. Jasani, for the Petitioner.

Ms. Samiksha Kanani, for Respondent.

Mr. Akhileshwar Sharma, for Respondent.

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

DATE : SEPTEMBER 23, 2024

PC :

1. For the reasons as recorded by us in *M/s. J.D. Printer Pvt. Ltd. Vs. Income Tax Officer-15(1)(2) & Ors¹*, in regard to our observations on the proceedings involving the decision in *Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors.²* (“*Hexaware*”), we pass the following order:

ORDER

i) Rule. Respondents waive service.

1 Writ Petition No.12187 of 2024
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ii) Pending the hearing and final disposal of this petition there shall be interim orders in terms of prayer clause (d).

iii) 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.

[SOMASEKHAR SUNDARESAN, J.]

[G. S. KULKARNI, J.]