

Prajakta Vartak

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 4352 OF 2024

Rajan Rajnikant Gadhia

...Petitioner

Vs.

Assistant Commissioner of Income tax

Central Circle 3(2), Mumbai & Ors.

...Respondents

Ms. Rutuja Pawar with Ms. Hetal Laghave for Petitioner.

Mr. Akhileshwar Sharma for Respondents.

CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
DATE: 30 SEPTEMBER, 2024.

P.C.

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

ORDER

- I. Rule. Respondents waive service.
- II. Pending the hearing and final disposal of this petition, there shall be interim orders in terms of prayer clause (c).
- 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.)

1 Writ Petition No. 12187 of 2024

2 (2024) 464 ITR 430