

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
WRIT PETITION (L) NO. 29904 OF 2024

Kaalkaa Real Estates Private Limited ...Petitioner  
Versus  
Income Tax Officer Ward12(3)(1), Mumbai ...Respondent

Mr. Devendra Jain i/b Radha Halbe for Petitioner.  
Ms. Shilpa Goel for Respondent.

CORAM: G. S. KULKARNI &  
FIRDOSH P. POONIWALLA, JJ.

DATED: 07 OCTOBER 2024

P.C.

1. We have perused the impugned notice issued under Section 148 of the Income Tax Act, 1961. It clearly appears that the same has been issued by the Jurisdictional Assessing Officer and not under the faceless mechanism as made applicable under the provisions of Section 144B read with the provisions of Section 151A of the Act. As rightly pointed out on behalf of the petitioner, the issue would stand covered by the decision of this Court in Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors.<sup>1</sup>. We have admitted petitions involving similar issues, considering the fact that the decision in Hexaware Ltd. (supra) is applicable. In such

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<sup>1</sup> (2024) 464 ITR 430

context, we may refer to our orders in **M/s. J. D. Printers Pvt. Ltd.** and also **M/s. Leena Power Tech Engineers Pvt. Ltd. Vs. The Assistant Commissioner of Income Tax – 15(1) & Ors.** We are therefore inclined to pass the similar orders in the present proceedings.

2. For the reasons as recorded by the Court in **M/s. J. D. Printers Pvt. Ltd. Vs. Income Tax Officer – 15(1)(2) & Ors.**<sup>2</sup>, and the observations as made in such order on the proceedings involving the decision in **Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors.**,

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 (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.

**(FIRDOSH P. POONIWALLA, J.)**

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