P. V. Rane

# IN THE HIGH COURT OF JUDICATURE AT BOMBAY
## ORDINARY ORIGINAL CIVIL JURISDICTION
## WRIT PETITION (L) NO.33785 OF 2024

Manisha Viraj Rajpurkar ...Petitioner
Vs.
Income Tax Officer, Ward 34(2)(1), Mumbai & Ors. ...Respondents

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Mr. Tanzil Padvekar, for Petitioner.
Ms. Adyasha Das i/b. Ms. Sushma Nagaraj, for Respondents.

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**CORAM: G. S. KULKARNI & ADVAIT M. SETHNA, JJ.**
**DATE: 18 November 2024.**

**P.C.**

1. Heard the learned Counsel for the parties.

2. This Petition impugns a notice dated 24 April 2024 issued under Section 148 of the Income Tax Act, by Respondent No.1, who is the Jurisdictional Assessing Officer.

3. Mr. Padvekar, the learned Counsel for the Petitioner submitted that the Jurisdictional Assessing Officer would not have jurisdiction to issue the impugned notice, considering the principle of law as laid down by this Court in ***Hexaware Technologies Limited v/s. Assistant Commissioner of Income Tax & Others***[1].

4. Ms. Das, the learned Counsel for the Respondents would not dispute such contention as urged on behalf of the Petitioner. He, however, submitted that the view taken by this Court in ***M/s. J. D. Printer Pvt. Ltd., v/s. Income Tax Officer – 15(10(2) & Ors.***[2] be followed in the present proceedings.

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1 (2024) 464 ITR 430

2 Writ Petition No.12187 of 2024

5. We have heard the learned Counsel for the parties and perused the record.

6. There are other issues which are raised on behalf of the petitioner in assailing the impugned notices / orders apart from the primary issue as raised on the test of the decision in **Hexaware Technologies Ltd.** (supra). Considering the view which the Court has taken in **M/s. J. D. Printer** (supra), we need to follow such orders, which would also govern the present proceedings. Hence, for the reasons as recorded in the orders passed by this Court in **M/s. J. D. Printer** (supra) and in regard to our observations on the proceedings involving the decision in **Hexaware Technologies Ltd.** (supra), we need to pass the following order:-

## ORDER

(a) Rule. Respondents waive service.

(b) Pending the hearing and final disposal of this petition, there shall be interim reliefs to the extent that there shall be stay to the notice under Section 148 dated 24 April 2024 and any other proceeding arising under the said notice.

(c) 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.

**(ADVAIT M. SETHNA, J.)** **(G. S. KULKARNI, J.)**