IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 5137 OF 2024

ICICI Prudential Life Insurance Company Limited ...Petitioner
Versus
Assistant Commissioner Of Income Tax
(Central) Circle 6(2), Mumbai ...Respondent

WITH
WRIT PETITION NO. 5136 OF 2024

ICICI Prudential Life Insurance Company Limited ...Petitioner
Versus
Assistant Commissioner Of Income Tax,
Central Circle 6(2), Mumbai ...Respondent

WITH

WRIT PETITION (ST) NO. 35928 OF 2024

ICICI Prudential Life Insurance Company Limited ...Petitioner
Versus
Assistant Commissioner Of Income Tax,
Central Circle 6(2), Mumbai ...Respondent

WITH
WRIT PETITION (ST) NO. 35929 OF 2024

ICICI Prudential Life Insurance Company Limited ...Petitioner
Versus
Assistant Commissioner Of Income Tax,
Central Circle 6(2), Mumbai ...Respondent

Ms. Neha Sharma a/w Samyak Navedia i/b. Sriram Sridharan, for the Petitioner.
Mr. Suresh Kumar, for the Respondent No.4.
Ms. Swapna Gokhale, for Respondent No.1, 2 and 3.

CORAM : G. S. KULKARNI &
ADVAIT M. SETHNA, JJ.

DATE : 9 DECEMBER 2024

P.C.:

1. Heard the learned Counsel for the parties.

2. These Petitions impugn notices issued under Section 148 of the Income Tax Act, by respondent No.1, who is the Jurisdictional Assessing Officer.

3. Ms. Sharma, learned counsel for the petitioner fairly states that although there is a challenge to the virus of the provisions of Section 148, the petitioner is not pressing such prayers. She has 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. Learned Counsel for the respondents would not dispute such contention as urged on behalf of the petitioner. They, however, submit 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.

5. We have heard the learned Counsel for the parties. We have also perused the record. Considering the view which the Court has taken in **M/s. J. D. Printer** (supra), we need to follow the said orders, which, in our opinion, 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), which is pending consideration of the Supreme Court, we pass the following order:-

ORDER

(a) Rule. Respondents waive service.

(b) Pending the hearing and final disposal of these Petitions, there shall be interim orders in terms of prayer clause (i) of each of these petitions.

1 (2024) 464 ITR 430

2 Writ Petition No.12187 of 2024

(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 Technologies Ltd.** and as and when the parties deem it fit and proper.

[ADVAIT M. SETHNA, J.] **[G. S. KULKARNI, J.]**