

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

WRIT PETITION (ST) NO. 36801 OF 2024

Holcim Services (south Asia) Limited	...Petitioner
Versus	
Assistant Commissioner Of Income Tax Circle 2(1)(1), Mumbai	...Respondent

Mr. P.J. Pardiwalla, Senior Advocate, a/w Mr. Harsh Kapadia i/b Mr. Atul K. Jasani for the Petitioner.
Ms. Samiksha Kanani a/w N.C. Mohantay for the Respondent-revenue.

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

Date: 09 DECEMBER 2024.

P.C.

1. Heard the learned Counsel for the parties.
2. This Petition impugns a notice dated 30 August 2024 issued under Section 148 of the Income Tax Act, by Respondent No.1, who is the Jurisdictional Assessing Officer.
3. Mr. P.J. Pardiwalla 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. Samiksha Kanani 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*

¹ (2024) 464 ITR 430

*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 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 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 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), we 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 30 August 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.)