



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

WRIT PETITION NO. 4651 OF 2024

(M/S S.G. Motwani, a partnership firm, Thr. Its Partner Shri Sandeep
Suresh Motwani

Vs.

Income-tax Officer Ward-1 Gondia, & Ors.)

Office Notes, Office Memoranda
of Coram, Appearances, Court's
orders or directions and
Registrar's orders

Court's or Judge's orders

Mr. A.N. Agrawal, Advocate for the Petitioner.
Mr. B.N. Mohata, Advocate h/f Mr. Anand Parchure, Advocate for the
Respondents.

CORAM: AVINASH G. GHAROTE AND
M.W. CHANDWANI, JJ.

DATED : 9th AUGUST, 2024

Heard.

2. Notice under Sections 148 and 148-A of the
Income Tax Act are issued by the Assessing officer and not the
faceless officer, as is the requirement as held in *Hexaware
Technologies Ltd. Vs. Assistant Commissioner of Income-Tax,
[2024] 162 taxmann.com 225 (Bombay)*.

3. Mr. Mohata, learned Counsel waives notice for the
Respondents.

4. Since the matter is covered by the *Hexaware
Technologies Ltd.* (supra), the Petition is **disposed** of in terms
of what has been held in *Hexaware Technologies Ltd.*

5. Pending application/s, if any, shall stand disposed of accordingly.

(M.W. CHANDWANI, J.)

(AVINASH G. GHAROTE, J.)

SD. Bhimte