

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11469 OF 2025

Mantri Metalics Private Limited

... Petitioner

Versus

Assistant Commissioner

of Income Tax Circle 1, Kolhapur & Ors.

... Respondents

*Mr. Dharan Gandhi (Through V.C.) a/w. Mr. Kuldeep Kulkarni for the
Petitioner.*

Ms. Smita Thakur (Through V.C.) for Respondent-Income Tax.

Coram : M. S. Karnik &
Sharmila U. Deshmukh, JJ.

Date : 30th September 2025.

ORDER (Per : Sharmila U. Deshmukh, J.)

1. Heard learned Counsel for the parties.
2. Learned Counsel for the Respondents opposed the Petition.
3. The Petitioner is challenging the impugned notice dated 28th June, 2025 issued under Section 148A of the Income Tax Act, 1961 for the Assessment Year 2019-20 by the Respondent No. 1-Assistant Commissioner of Income Tax Circle 1, Kolhapur.

This Order is corrected / modified in pursuance of Speaking to Minutes Order dated 3rd October 2025.

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4. It is submitted that the controversy in the present case is squarely covered by a decision of a Division Bench of this Court in the case of *Hexaware Technologies Ltd. V/S. Assistant Commissioner of Income-tax, Circle 15(1)(2) [(2024) 162 taxmann.com 225 (Bombay)]*.

5. One of the grounds is that the notice has been issued by the jurisdictional assessing officer when the law mandates that it has to be issued by the Faceless Assessing Officer. This is a fatal defect and therefore the Notice has to be quashed, is the argument of the Petitioner.

6. Learned advocate appearing on behalf of the Revenue stated that though it is true that this issue is concluded by the decision in *Hexaware Technologies Ltd (supra)*, the said decision has been challenged before the Hon'ble Supreme Court. It is submitted that the Hon'ble Supreme Court is likely to take up the matter shortly. The learned Counsel for the Revenue has fairly stated that there is no stay to the judgment in *Hexaware Technologies Ltd (supra)*.

7. We are inclined to follow the view taken by this Court in *IPG advertising and business services LLP vs. Assistant Commissioner of Income Tax* in Writ Petition (L) No. 35979 of 2024 (Original Side) order dated 4th August, 2025. This Court by the order dated 4th August 2025 while setting aside the impugned notice has observed thus:-

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*“7. We however grant liberty to the Revenue to revive the above Writ Petition in the event the decision in **Hexaware Technologies Ltd (supra)** is set aside by the Hon’ble Supreme Court on this issue. We make it clear that it will not be necessary for the Revenue to file a separate Interim Application to seek a revival of this Petition and the same can be done simply by moving a Praecipe before this Court. It is needless to clarify that if the Hon’ble Supreme Court dismisses the SLP challenging the decision in **Hexaware Technologies Ltd (supra)** , there would be no question of any revival.*

8. We also make it clear that once the Petition is revived and restored, the same would have to be decided on its own merits considering that several order issues are also raised challenging the Notice issued under Section 148.”

8. For the same reasons and with the same liberty as in *IPG advertising and business services LLP vs. Assistant Commissioner of Income Tax (supra)*, rule is accordingly made absolute and the Writ Petition is also disposed of in terms thereof.

9. We accordingly set aside the impugned Notice issued under Section 148 and all other proceedings/orders emanating therefrom.

[Sharmila U. Deshmukh, J.]

[M. S. Karnik, J.]

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