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IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2125 OF 2025

Brainbees Solutions Limited

.. Petitioner.

**Versus**

Assistant Commissioner of Income Tax,  
Cenral Circle-1(1) Pune and Ors.

.. Respondents

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**Adv. P. J. Pardiwalla, Senior Advocate** a/w Adv. Sukhsagar Syal i/b  
Adv. Atul K. Jasani, for the Petitioner.

**Adv. Ashok Kotangle** a/w Adv. Smita Thakur, for Respondents.

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.**

**DATE: JUNE 16, 2025**

**P. C.**

1. The above Writ Petition challenges the notice dated 23rd August 2024 issued under Section 148A (b) of the Income Tax Act, 1961 ("IT Act"), the order dated 25th October 2024 passed under Section 148A (d), the notice dated 25th October 2024 issued under Section 148, and the sanction dated 25th October 2024 granted under Section 151 to reopen the assessment. The Assessment Year in question is A.Y. 2021-22.

2. One of the issues raised in the above Petition is that Section 148A (b) notice, as well as the order passed under Section 148A (d), and the Section 148 notice, have been issued by the Jurisdiction Assessing Officer, when in fact, they had to be issued by the Faceless Assessing Officer under the scheme dated 29<sup>th</sup> March 2022 floated by the Central Board of Direct Taxes ("CBDT") under Section 151A read with Section 144B of the IT Act.

3. In support of this contention, Mr. Pardiwalla, the learned Senior Counsel appearing for the Petitioner, relied upon the decision in *Hexaware Technologies Ltd. V/s. Assistant Commissioner of Income-tax [(2024) 162 taxmann.com 225 (Bombay)]* read with the judgement passed by another bench in *Abhin Anilkumar Shah V/s. Income-tax Officer, International Taxation [(2024) 166 taxmann.com 679 (Bombay)]*. We must mention that the decision in *Hexaware Technologies Ltd. (supra)* is challenged before the Hon'ble Supreme Court, which is pending.

4. Having heard Mr. Pardiwalla for the Petitioner as well as Mr. Kotangle for the Revenue, we find that arguable questions are raised. Hence, we issue Rule in this Petition. Respondents waive service. There shall be interim relief in terms of prayer clause (d) which reads thus:-

*"(d) Pending the hearing and final disposal of this Petition, this Hon'ble Court may be pleased to restrain the*

*Respondents from acting upon the notice dated 25<sup>th</sup> October 2024 issued under Section 148 (Exhibit-G) of the Act and/or further proceeding in any manner whatsoever by way of reassessment or otherwise in respect thereof for the assessment year 2021-22;"*

5. The Respondents shall file their affidavit in reply within a period of 4 weeks from today.
6. Liberty to the parties to apply once a decision is rendered by the Hon'ble Supreme Court in the case of ***Hexaware Technologies Ltd. (supra)*** which is pending before it.
7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

**[FIRDOSH P. POONIWALLA, J.]**

**[B. P. COLABAWALLA, J.]**