IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.7637 OF 2025

Nikhil Vyankatesh Vyas .. Petitioner

Versus

Income-tax Officer, Ward-1(1),
Solapur & Ors. .. Respondents

Ms.Rutuja Pawar (through V.C.) a/w Hetal Laghave, Sneha More, Advocates for the Petitioner.

Mr.Akhileshwar Sharma, Advocate for Respondents.

CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : JULY 07, 2025

P. C.

1. The above matter has been moved for amendment to the above Writ Petition. The amendment sought is that in the entire Petition, the Petitioner has wrongly mentioned the Assessment Year as A.Y. 2023-24 when in fact the entire Petition relates to Assessment Year 2022-23.

2. Considering that this is an inadvertent mistake, we allow the Petitioner to amend the above Writ Petition by substituting the words 'A.Y. 2023-24' with the words 'A.Y. 2022-23' wherever appearing in the above Writ Petition. Re-verification is dispensed with.

3. In the above Writ Petition, on 17^{th} June 2025, we had issued Rule and also granted interim relief in terms of prayer clause (c) thereof. In light of the amendments allowed today in the above Writ Petition, corrections would also have to be carried out in the order dated 17^{th} June 2025.

4. We accordingly direct that in the order dated 17^{th} June 2025 in paragraph 1 for the words '**A.Y. 2023-24**' the words '**A.Y. 2022-23**' shall be substituted. Similarly in paragraph 5(b) of the said order, for the words '**A.Y. 2023-24**' the words '**A.Y.2022-23**' shall be substituted.

5. No other correction is necessary in the said order. The correction shall be carried out in the original order as well as in the copy uploaded on the server.

6. 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.]**

The order dated 17th June 2025 (as corrected) is reproduced hereunder:-

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
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WRIT PETITION NO.7637 OF 2025

Nikhil Vyankatesh Vyas .. Petitioner

Versus

Income-tax Officer, Ward-1,
Solapur & Ors. .. Respondents

Ms. Rutuja Pawar *a/w Mr. Hetal Laghave, Ms. Sneha More, Advocates for the Petitioner.*

Mr. Akhileshwar Sharma, *Advocate for the Respondents – Revenue.*

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

DATE: JUNE 17, 2025.

P. C.

1. The above Writ Petition takes exception to the Notice issued by the Revenue dated 27th March 2025 under Section 148 of the Income Tax Act, 1961 (for short "**IT Act**") for the **A.Y. 2022-23**. The only ground of challenge to the said Notice is that Notice under Section 148 has been issued by the Jurisdictional Assessing Officer and not by the Faceless Assessing Officer, as contemplated under the Scheme dated 29th March 2022 issued by the Central Board of Direct Taxes ("CBDT") under Section 151A of the IT Act.

2. In support of the aforesaid submission, the learned Counsel appearing on behalf of the Petitioner relied upon the decision of this Court in the case of ***Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income-tax, Circle 15(1)(2) [(2024) 162 taxmann.com 225 (Bombay)***].

3. On perusing this decision and more particularly paragraph Nos. 32 to 39 thereof, we find that this Court has specifically held that the Notice to be issued under Section 148 would have to be as per the Scheme floated by the CBDT dated 29th March 2022 and would have to

be by the Faceless Assessing Officer. This Court has specifically held that the Jurisdictional Assessing Officer would have no jurisdiction to issue the Notice under Section 148. We not only agree with this view but are bound by it.

4. Be that as it may, since it was pointed out to us that the decision in the ***Hexaware Technologies Ltd. (supra)*** is challenged before the Hon'ble Supreme Court and the same is pending, rather than driving the Revenue to challenge even this order before the Hon'ble Supreme Court, we are of the view that it would be more prudent if Rule is issued in the above Petition and interim relief is granted pending the hearing and final disposal of this Petition.

5. In these circumstances, we pass the following order :-

(a) Rule. The Respondents waive service;

(b) There shall be interim relief in terms prayer clause (c), which reads thus:-

> *"(c) That pending the hearing and final disposal of the present Petition, this Hon'ble Court may be pleased to stay the operation of the said Notice under Section 148 dated 27.03.2025 for* ***A.Y. 2022-23****."*

(c) Liberty to the parties to apply after appropriate orders are passed by the Hon'ble Supreme Court or a final decision is rendered by the Supreme Court in the case of ***Hexaware Technologies Ltd. (supra)***.

6. The Revenue is directed to file their Affidavit-in-Reply to the above Writ Petition within a period of 12 weeks from today and serve a copy on the learned Advocate for the Petitioner.

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.]**