
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.8120 OF 2025

ABH Developers Pvt Ltd

.. Petitioner

Versus

Assistant Commissioner of Income-tax
Central Circle-1, Nashik & Ors.

.. Respondents

Mr.Shashi Bekal, Advocate for the Petitioner.

Mr.A. K. Saxena, Advocate for Respondents.

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

DATE : JUNE 23, 2025

P. C.

1. Mentioned. With the consent of parties, taken out of turn.

2. The above Writ Petition challenges the notice issued under Section 148 of the Income Tax Act, 1961 (for short “**IT Act**”) dated 30th August 2024 for the AY 2019-20. One of the issues raised in the above Writ Petition is that the said notice has been issued by the Jurisdictional Assessing Officer when in fact the same ought to have been issued by the Faceless Assessing Officer under the Scheme dated 29th 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, the learned counsel for the Petitioner relied upon the decision in *Hexaware Technologies Ltd Vs. Assistant Commissioner of Income-tax [(2024) 162 taxmann.com 225 (Bombay)]* read with the judgment passed by another bench in *Abhin Anilkumar Shah Vs. 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 learned counsel for the parties, 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 (e) which reads thus:-

“(e) That pending the hearing and final disposal of the present Petition, this Hon’ble Court may be pleased to stay the operation of (i) Notice dated August 30, 2024, of the Act for **[Ex-A]**,”

5. The Respondents shall file their affidavit-in-reply within a period of 12 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.]