
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 8127 OF 2025

Manoharilal D. Nembhwani

.. Petitioner

Versus

Income Tax Officer Ward (2) (2)
Kalyan & Ors

.. Respondents

***Mr. Sham V. Walve**, with Mr. Sameer Dalal, Bhavik Chheda,
Advocates for the Petitioner.*

***Mr. Akhileshwar Sharma**, Advocates for the Respondents.*

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CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JUNE 23, 2025

P. C.

1. The above Writ Petition challenges the Notice issued by the Revenue dated 30th March 2025 under Section 148 of the Income Tax Act, 1961 (for short “**IT Act**”) for the AY 2021-2022. One of the issues raised in the above Writ Petition is that the Notice under Section 148 has been issued by the Jurisdictional Assessing Officer when in fact it had to be issued 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. Having heard the learned counsel appearing for the Petitioner as well as Mr. Sharma, the learned counsel appearing for the Revenue, we find that arguable questions are raised. Hence, the following order :-

(a) ***Rule.*** The Respondents waive service;

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

“(c) Pending the hearing and final disposal of this Petition, this Hon’ble Court may be pleased to retrain the Respondents from any steps whatsoever pursuant to the Impugned Notice dated 30.03.2025 issued u/s. 148 of the Act (Ex.D) and consequential action thereof.”

(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)***.

4. The Respondents are 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.

5. 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.]