

Sayali



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 99 OF 2025

Paras Associates LLP

...Petitioner

Versus

Income Tax Officer

Ward 41(2)(4) Mumbai and Others

...Respondents

Mr. Devendra Jain, for Petitioner.

Mr. Ravi Rattesar, for Respondent.

CORAM: **M.S. Sonak &
Jitendra Jain, JJ.**

DATED: **04 February 2025**

PC:-

1. Heard learned Counsel for the parties.

2. Learned Counsel for the parties state that similar Petitions have been admitted by this Court. The learned Counsel for the Petitioner refers to the decision of the coordinate Bench of this Court in **J D Printers Pvt Ltd Vs. The Income Tax Officer – 15 (1)(2) and Ors¹** which was admitted on 10 September 2024 and interim relief was also granted.

3. Accordingly, we issue Rule in this Petition. The learned Counsel for the Respondents waive service after Rule.

¹ Writ Petition No. 12187 of 2024

4. Pending final disposal of this Petition, there shall be a stay to the impugned notice under Section 148 of the Income Tax Act, 1961 and other proceedings arising under the said notice.
5. If no replies have been filed, the respondents to file their replies within eight weeks. Rejoinder should be filed within four weeks of receiving the replies.
6. Tag this matter with Writ Petition No.12187 of 2024.
7. Liberty to the parties to apply after appropriate orders are passed by the Hon'ble Supreme Court and/or final decision of the Hon'ble Supreme Court in the challenge to this Court's decision in **Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax and 4 Ors²**.

(Jitendra Jain, J)

(M.S. Sonak, J)

² (2024) 464 ITR 43