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

WRIT PETITION NO. 4979 OF 2024

NEST Complete Education LLP

.. Petitioner

Versus

Income Tax Officer,
Ward 41(3)(3), Mumbai & Ors.

.. Respondents

Mr. Harsh Kapadia a/w Sameer Dalal, Advocates for the
Petitioner.

Mr. Ravi Rattesar a/w Kiran Singh, Advocates for the
Respondents.

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

DATE : JULY 29, 2025

P. C.

1. In the above Petition Rule was issued on 25th November 2024 and interim relief was also granted *interalia* staying the Notice issued under Section 148 of the Income Tax Act, 1961. Today, though the matter has come up under the caption “for directions”, we have, with the consent of parties, heard it finally.

2. The above Writ Petition *interalia* challenges the Notice issued under Section 148 of the Income Tax Act, 1961 on various grounds. One of the grounds is that the Notice has been issued by the Jurisdictional Assessing Officer when the law mandates that it has to be issued by the

Faceless Assessing Officer. This is a fatal defect and therefore the Notice has to be quashed, is the argument of the Petitioner.

3. It is the Petitioners' contention that this issue is squarely covered by a decision of a Division Bench of this Court in the case of ***Hexaware Technologies Ltd. V/S Assistant Commissioner of Income-tax, Circle 15(1)(2) [(2024) 162 taxmann.com 225 (Bombay)]***.

4. On the other hand, the learned advocate appearing on behalf of the Revenue stated that though it is true that this issue is concluded by the decision in *Hexaware Technologies Ltd (supra)*, the said decision has been challenged before the Hon'ble Supreme Court, and the Hon'ble Supreme Court is likely to take up the matter immediately on re-opening. The learned Counsel for the Revenue has fairly stated that there is no stay to the judgment in *Hexaware Technologies Ltd (supra)*.

5. Considering these facts, we do not propose to keep the matter pending in this Court. Once it is fully covered by the decision in *Hexaware Technologies Ltd (supra)* we are bound to follow it.

6. We accordingly set aside the impugned Notice issued under Section 148 and all other proceedings/orders emanating therefrom.

7. We however grant liberty to the Revenue to revive the above Writ Petition in the event the decision in *Hexaware Technologies Ltd (supra)* is set aside by the Hon'ble Supreme Court on this issue. We make it clear that it will not be necessary for the Revenue to file a separate Interim Application to seek a revival of this Petition and the same can be done simply by moving a Praecipe before this Court. It is needless to clarify that if the Hon'ble Supreme Court dismisses the SLP challenging the decision in *Hexaware Technologies Ltd (supra)*, there would be no question of any revival.

8. We also make it clear that once the Petition is revived and restored, the same would have to be decided on its own merits considering that several other issues are also raised challenging the Notice issued under Section 148.

9. Rule is accordingly made absolute and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

10. 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.]

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Uday S. Jagtap