



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

WRIT PETITION NO.309 OF 2025

U. D. Patel & Co. Private Limited ...Petitioner  
**Versus**  
Income Tax Officer Ward 2(3)(3),  
Mumbai & Ors. ...Respondents

AND  
WRIT PETITION NO.424 OF 2025

Aditya Birla Sun Life Insurance  
Company Limited ...Petitioner  
**Versus**  
Assistant Commissioner of Income-tax  
Central Circle - 5(3) Mumbai & Ors. ...Respondents

AND  
WRIT PETITION NO.428 OF 2025

Kotak Mahindra Life Insurance  
Company Limited ...Petitioner  
**Versus**  
Assistant Commissioner of Income-tax  
Central Circle - 5(3) Mumbai & Ors. ...Respondents

AND  
WRIT PETITION NO.430 OF 2025

Aditya Birla Sun Life Insurance  
Company Limited ...Petitioner  
**Versus**  
Assistant Commissioner of Income-tax  
Central Circle - 5(3) Mumbai & Ors. ...Respondents

AND  
WRIT PETITION (I.) NO.2440 OF 2025

Aditya Birla Sun Life Insurance  
Company Limited ...Petitioner  
**Versus**  
Assistant Commissioner of Income-tax  
Central Circle - 5(3) Mumbai & Ors. ...Respondents

**AND**  
**WRIT PETITION (I.) NO.2466 OF 2025**

|                                                                             |                |
|-----------------------------------------------------------------------------|----------------|
| Aditya Birla Sun Life Insurance<br>Company Limited                          | ...Petitioner  |
| <b><u>Versus</u></b>                                                        |                |
| Assistant Commissioner of Income-tax<br>Central Circle - 5(3) Mumbai & Ors. | ...Respondents |

**AND**  
**WRIT PETITION (I.) NO.2630 OF 2025**

|                                                                      |                |
|----------------------------------------------------------------------|----------------|
| Procter & Gamble Hygiene and<br>Health Care Limited                  | ...Petitioner  |
| <b><u>Versus</u></b>                                                 |                |
| Deputy Commissioner of Income Tax<br>Circle - 2(3)(1), Mumbai & Ors. | ...Respondents |

---

Mr. Sameer G. Dalal i/b. Neelam C. Jadhav for Petitioner in WP/309/25.

Mr. Madhur Agrawal i/b. Mr. Atul K. Jasani for Petitioner in WP/424/25, WP/428/25, WP/430/25, WPL/2440/25, WPL/2466/25.

Mr. Harsh Kapadia i/b. Mr. Atul K. Jasani for Petitioner in WPL/2630/25  
Ms. Samiksha Kanani for Respondents in WP/309/25 & WPL/2630/25.

Mr. J. S. Saluja for Respondents in WP/424/25, WP/428/25, WP/430/25, WPL/2440/25, WPL/2466/25.

---

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

**DATED : 11 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) & Ors.*<sup>1</sup> which

---

<sup>1</sup> Writ Petition No.12187 of 2024

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.

4. Pending the hearing and 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 are also stayed.

5. Learned counsel for the Respondent tenders affidavit-in-reply. Learned counsel for the Petitioner seeks leave to file rejoinder. Leave is granted. Such rejoinder should be filed and served within four weeks from today.

6. Tag this matter with Writ Petition No.12187 of 2024.

7. Liberty to the parties to apply after appropriate orders are passed by 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 & Ors.***<sup>2</sup>.

(Jitendra Jain, J.)

(M. S. Sonak, J.)