

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

WRIT PETITION NO.2041 OF 2025

Star Exports

.. Petitioner.

**Versus**

Assistant Commissioner of Income  
Tax Officer, Circle 20(1) & Others

.. Respondents.

**Adv. Satish Modi with Adv. Jitendra Singh and Adv. Shivali Mhatre,**  
for the Petitioner.

**Adv. Mamta Omle,** for the Respondents.

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

**DATE: JUNE 24, 2025**

**P. C.**

1 The above Writ Petition challenges the notice dated 28<sup>th</sup> March, 2025 issued under Section 148 of the Income Tax Act, 1961 ("IT Act"),

2 The only ground of challenge to the said notice is that the same has been issued by the Jurisdictional Assessing Officer, when in fact, the same ought to have been issued by the Faceless Assessing Officer, as contemplated under the Scheme dated 29<sup>th</sup> March, 2022 issued by the Central Board of Direct Taxes ("CBDT") under Section 151-A of the IT Act.

3           In support of the aforesaid submission, Mr Modi, the learned Counsel appearing on behalf of the Petitioner relied upon the decision 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 perusing this decision and more particularly paragraph Nos. 32 to 39 thereof, we find that this Court has specifically held that the notice to be issued under Section 148 would have to be as per the Scheme floated by the CBDT dated 29<sup>th</sup> March 2022 and would have to be by the Faceless Assessing Officer. This Court has specifically held that the Jurisdictional Assessing Officer would have no jurisdiction to issue the notice under Section 148. We not only agree with this view but are bound by it.

5           Be that as it may, it was pointed out to us that the decision in the *Hexaware Technologies Ltd. (supra)* is challenged before the Hon'ble Supreme Court and the same is pending. Rather than driving the Revenue to challenge even this order before the Hon'ble Supreme Court we are of the view that it would be more prudent if Rule is issued in the above Petition and interim relief is granted pending the hearing and final disposal of this Petition.

6 In these circumstances, we pass the following order:-

- (a) Rule. The Respondents waive service;
- (b) Pending the hearing and final disposal of this Petition, there shall be a stay to the notice under Section 148 dated 28<sup>th</sup> March, 2025 and any other proceedings arising under such notice;
- (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)*.

7 The Revenue is directed to file their affidavit in reply to the above Writ Petition within a period of 12 weeks from today and serve a copy to the learned Advocate for the Petitioner.

8 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.]