IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 6427 OF 2025

Prakash Yashwant Pandit .. Petitioner

Versus

Income Tax Officer, Ward-1
Malegaon & Ors .. Respondents

Ms. Rutuja N. Pawar*, with Saloni Sankhe, Advocates for the Petitioner.*

Mr. A. K. Saxena*, Advocates for the Respondent/Revenue.*

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JANUARY 7, 2026

P. C.

1. The above matter has been placed before us for speaking to the minutes of the order dated 23rd July 2025. It is pointed out that the name of the Petitioner is wrongly mentioned as *"Prakash Yashwant Electricals*, instead of "*Prakash Yashwant Pandit"*.

2. Considering these facts, it is directed that in the cause title of the order dated 23rd July 2025, for the words "*Prakash Yashwant Electricals*", the words "*Prakash Yashwant Pandit*" shall be substituted.

3. No other correction is sought. The correction shall be carried out in the original order as well as the order uploaded on the server of the High Court.

4. 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.]**

FOR THE SAKE OF CONVENIENCE, THE CORRECTED ORDER READS THUS:-

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WRIT PETITION NO.6427 OF 2025

Prakash Yashwant Pandit .. Petitioner

Versus

Income Tax Officer,
Ward-1, Malegaon & Ors. .. Respondents

Ms.Rutuja N. Pawar (through V.C.) a/w Hetal Laghave, Sneha More, Advocates for the Petitioner.

Mr.A. K. Saxena, Advocate for the Respondents.

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

P. C.

1. In the above Petition Rule was issued on 17th June 2025 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. He 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.]**

Aswale