



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

**INTERIM APPLICATION NO. 2875 OF 2026
IN
WRIT PETITION NO. 66 OF 2026**

Pay Point India Network Pvt. Ltd. .. Applicant

In the matter between:

Pay Point India Network Pvt. Ltd. .. Petitioner

Versus

Union of India and Ors. .. Respondents

Adv. Rajendra, for the Petitioner.

Mr. Akhileshwar Sharma, for the Respondents.

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

DATE: JUNE 16, 2026

P. C.

1. The above Interim Application is filed seeking an amendment to the above Writ Petition to challenge the constitutional validity of Section 147A of the Income Tax Act, 1961.

2. The above Writ Petition was disposed of by an order dated 22nd September 2025. In the said order this Court has held that in light of the decision in ***Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income-tax, circle 15(1)(2) [(2024) 162 taxmann.com 225 (Bombay)]***, the notice issued under Section 148 could have been issued only by a faceless Assessing Officer and not by a jurisdictional Assessing Officer. Since the *Hexaware Technologies Ltd. (supra)* issue was also pending before the Hon'ble Supreme Court, we had granted liberty to the parties to revive the above Writ Petition in the event *Hexaware Technologies Ltd. (supra)* was set aside by the Hon'ble Supreme Court.

3. It now transpires that in the batch of matters, the Hon'ble Supreme Court has remanded the matters back to the respective High Courts to decide the issue afresh, including the retrospective amendment brought in by the legislature by the insertion of Section 147A.

4. Considering these facts, we hereby revive the above Writ Petition and allow the above Interim Application seeking amendment to challenge the constitutional validity of Section 147A as per the schedule of amendments annexed to the Interim Application. The amendments shall be carried out

within a period of 1 week from today, and the amended copy of the Writ Petition shall be served on the Advocates for the Revenue immediately thereafter. Reverification is dispensed with.

5. The Interim Application is disposed of in the aforesaid terms. However, there shall be no order as to costs.

6. 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.]