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

WRIT PETITION (L) NO. 5789 OF 2026

M/s. Mapro Industries Ltd.

.. Petitioner

Versus

Principal Commissioner of Income
Tax, Circle-4, Mumbai & Ors.

.. Respondents

**Adv. Jeet Kamdar, Adv. Yash Badkur and Adv. Jairam Jain i/b Actus
Lit Partners for the Petitioner.**

Adv. Subir Kumar a/w Adv. Diksha Pandey for the Respondents.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: MARCH 25, 2026

P. C.

1. The above Writ Petition inter alia challenges the Notice issued under Section 148 of the Income Tax Act, 1961 (for short “**the IT Act**”) 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. In support of the aforesaid contention, the Petitioner relies upon the decision of this Court in *Hexaware Technologies Ltd. V/S Assistant Commissioner of Incometax, Circle 15(1)(2) [(2024) 162 taxmann.com 225 (Bombay)]*.

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2. On the other hand, the learned advocate appearing on behalf of the Revenue stated that the decision in *Hexaware Technologies Ltd. (supra)* has been challenged before the Hon'ble Supreme Court, and the Hon'ble Supreme Court is likely to take up the matter shortly. He further submitted that now by the latest Finance Bill, 2026 the ratio laid down in *Hexaware Technologies Ltd. (supra)* is sought to be superseded by a legislative amendment by inserting Section 147A with retrospective effect from 1st April 2021. Hence, the argument of the Petitioner that the Notice under Section 148 is defective because it is issued by the Jurisdictional Assessing Officer, would no longer survive.

3. We have heard the learned counsel for the parties, and also perused the papers and proceedings in the above Writ Petition. It is not in dispute that the issue raised in *Hexaware Technologies Ltd. (supra)* is pending before the Hon'ble Supreme Court. It is also not in dispute that by the latest Finance Bill, 2026, Section 147A is sought to be inserted with retrospective effect from 1st April 2021. However, the said section has not yet been brought on the said statute book. Considering these facts and circumstances, we issue **Rule** in the above Writ Petition. Respondents waive service.

4. Considering the issue involved in the present Writ Petition, we grant interim relief in as much as the Notice issued under Section 148, and/or all orders and notices emanating therefrom, shall remain stayed till the disposal of the above Writ Petition.

5. 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.]