



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

196 WRIT PETITION NO. 10322 OF 2022

SAGAR SHRIVALLABH LOYA

VERSUS

THE PRINCIPAL COMMISSIONER AND ANOTHER

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197 WRIT PETITION NO. 10325 OF 2022

198 WRIT PETITION NO. 10360 OF 2022

200 WRIT PETITION NO. 10557 OF 2022

201 WRIT PETITION NO. 10622 OF 2022

202 WRIT PETITION NO. 10775 OF 2022

203 WRIT PETITION NO. 12367 OF 2022

204 WRIT PETITION NO. 12371 OF 2022

206 WRIT PETITION NO. 357 OF 2023

207 WRIT PETITION NO. 2459 OF 2023

209 WRIT PETITION NO. 5018 OF 2023

210 WRIT PETITION NO. 5117 OF 2023

211 WRIT PETITION NO. 5379 OF 2023

WITH

WRIT PETITION NO. 5398 OF 2023

WITH

WRIT PETITION NO. 5399 OF 2023

WITH

WRIT PETITION NO. 5400 OF 2023

212 WRIT PETITION NO. 11995 OF 2023

213 WRIT PETITION NO. 13385 OF 2023

214 WRIT PETITION NO. 14755 OF 2023

215 WRIT PETITION NO. 3245 OF 2024

216 WRIT PETITION NO. 4429 OF 2024

217 WRIT PETITION NO. 4674 OF 2024

218 WRIT PETITION NO. 5329 OF 2024

219 WRIT PETITION NO. 5399 OF 2024

220 WRIT PETITION NO. 5409 OF 2024

221 WRIT PETITION NO. 5415 OF 2024

222 WRIT PETITION NO. 5416 OF 2024

223 WRIT PETITION NO. 5683 OF 2024

224 WRIT PETITION NO. 5695 OF 2024

225 WRIT PETITION NO. 7914 OF 2024

226 WRIT PETITION NO. 8280 OF 2024

...

WRIT PETITION NO. 11423 OF 2025

**PAWANKUMAR RAJENDRA MOTHA VS. OFFICE OF THE INCOME TAX OFFICER
WARD 1 JALNA AND OTHERS**

...

AND

WRIT PETITION NO. 11424 OF 2025

WRIT PETITION NO. 11425 OF 2025

WRIT PETITION NO. 11427 OF 2025

WRIT PETITION NO. 12951 OF 2025

...

Advocate for the Petitioners : Mr. Chandak Raviraj R., Mr. Ram Deepak Heda, Mr. Shah Subodh P., Mr. Sanket Bora in respective Writ Petitions

Advocate for Respondents: Mr. Sharma Alok Madangopal, Mr. Bangar Ravi R., Ms. Mrs. Kalpalata Patil -Bharaswadkar, Ms. M.G. Kasturkar, Ms. Jadhav Aaumaheshwari S. in respective Writ Petitions

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**CORAM : NITIN B. SURYAWANSHI AND
ABASAHEB D. SHINDE, JJ.**

DATE : 24.08.2026

PER COURT :

. All these Writ Petitions are listed before this Court in compliance of the judgment delivered by the Hon'ble Supreme Court of India on 10.04.2026 in Income Tax Officer, Ward2(1), Chandigarh vs. Tej Pratap Singh Diary No. (S) 2196 of 2026 alongwith connected SLP's.

2. The respective Advocates are requested to give list of the matters in which they intend to challenge the validity of Section 147-A of the Income Tax Act and these matters be transferred immediately to the Principal Seat.

3. The petitioners are permitted to carry out the amendment challenging the validity of Section 147- A within one week from today. In all the matters where amendments are carried out, be transferred to the Principal Seat as the similar group is kept on 31.08.2026 for final hearing.

4. Following matters are not on Board, upon mentioning, taken on Board and are to be transferred to the Principal Seat :

WRIT PETITION NO. 11423 OF 2025 WRIT PETITION NO. 11424 OF 2025 WRIT PETITION NO. 11425 OF 2025 WRIT PETITION NO. 11427 OF 2025 WRIT PETITION NO. 12951 OF 2025

5. If the amendment is necessary and is not carried out and the matters are transferred, the amendment shall be carried out within one (01) week, after the matters are transferred to the Principal Seat.

6. The petitioners are at liberty to file *Pursis* in the matters which they intend not to be transferred to Principal Seat.

(ABASAHEB D. SHINDE, J.)

(NITIN B. SURYAWANSHI, J.)

vsj..