IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 9866 OF 2024

THE ADVOCATES ASSOCIATION OF BOMBAY HIGH COURT
BENCH AT AURANGABAD
VERSUS
THE PRINCIPAL SECRETARY
INCOME TAX AND OTHERS

…..
Advocate for the Petitioner : Mr. Chandak Raviraj R.
Advocate for the Respondents : Mr. Alok Sharma
…..

CORAM : RAVINDRA V. GHUGE &
Y.G. KHOBRAGADE, JJ.
DATE : 25th September, 2024

P.C. :-

1. We have perused the judgment delivered by this Court in **Hexaware Technologies Limited V/s. the Assistant Commissioner of Income Tax and Ors.; 464 ITR 430**. We have also perused an interlocutory order passed by a Coordinate Bench at the Principal Seat on 10.09.2024, in **J.D. Printers Pvt. Ltd. V/s. The Income Tax Officer & Ors.**

2. It is undisputed that even the notice under Section 148A(b) of the Income Tax Act, 1961 has been issued by Jurisdictional Assessing Officer (JAO) and not by the Faceless Assessing Officer (FAO).

3. In the light of the law laid down vide a final judgment in Hexaware Technologies Limited (supra), we could have allowed this Petition since it is an admitted position that the JAO has issued the notices to the Petitioner-Association in all these matters. Their accounts have also been frozen, virtually bringing the association's financial transactions to a standstill. The Petitioner-Association is facing innumerable hardships.

4. We are informed that the Income Tax Department has challenged the judgment delivered in Hexaware Technologies Limited (supra), before the Hon'ble Supreme Court and though no interim orders have been passed, the hearing is scheduled after four weeks.

5. In view of the above, we are granting interim relief to the Petitioner in the light of **Hexaware Technologies Limited** (supra), in terms of prayer clause-F, G and H, which read as under:

> *"F] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further steps taken in pursuance to the impugned notice dated 06.04.2022 issued u/sec.148 of the Income Tax Act, by the respondent no. 2 for the assessment year 2018-19 may kindly be stayed.*
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> *G] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further steps taken in pursuance to consequential assessment order dated 23.02.2024 for the assessment year 2018-19 passed by respondent no.3 may kindly be stayed.*
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> *H] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further steps taken in pursuance*

to impugned communication dated 24.06.2024 issued by respondent no.2 to State Bank of India Branch High Court Aurangabad may kindly be stayed and petitioner be allowed to do necessary transaction in said account.”

6. Liberty to the parties to circulate the matter after an order is passed in the pending proceedings before the Hon’ble Supreme Court, arising out of **Hexaware Technologies Limited** (supra).

7. In the event any order of freezing of the accounts of the Association, is passed in any matter, we direct that the order freezing the accounts shall stand stayed by way of interim relief.

[Y.G. KHOBRAGADE, J.] **[RAVINDRA V. GHUGE, J.]**

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