



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

41 WRIT PETITION NO. 11040 OF 2024

Sanjivani Shahaji Ugale

VERSUS

The Income Tax Officer Ward 2 Ahmednagar and others

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Advocate for the Petitioner : Mrs. Mrunal S. Andhare

Standing counsel for Respondents No. 1 to 3: Mrs. Kalpalata Patil
Bharaswadkar

D.S.G.I. for Respondent No.4 : Mr. A.G. Talhar

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**CORAM : MANGESH S. PATIL AND
SHAILESH P. BRAHME, JJ.**

DATED : 7th OCTOBER, 2024.

PER COURT :-

1. The Assessee is challenging the notice issued by the Jurisdictional Assessing Officer (JAO) under Section 148 of the Income Tax Act, 1961, instead of Faceless Assessing Officer (FAO).

2. Issue notice to the respondents, returnable on 18.11.2024. Mrs. Kalpalata Bharaswadkar, learned advocate waives service for respondent Nos. 1 to 3 and Mr. Talhar, the learned D.S.G.I. waives service for respondent No.4.

3. Since the issue is *sub judice* before the Supreme Court in the matter of ***Hexawave Tech. Ltd. vs. The Assistant Commissioner of Income Tax and others; 464 ITR 430***, the operation of the impugned notice shall stand stayed till the next date.

(SHAILESH P. BRAHME, J.)

(MANGESH S. PATIL, J.)