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

**940 WRIT PETITION NO. 11555 OF 2024**

THE MODERN EDUCATION SOCIETY KHADGAON THROUGH ITS SECRETARY MAKRAND BHALCHANDRA SAVE
*VERSUS*
THE PRINCIPAL CHIEF COMMISSIONER AND OTHERS
...

**AND**
**946 WRIT PETITION NO. 11575 OF 2024**

COLLEGE OF ENGINEERING AMBAJOGAI THROUGH ITS SECRETARY MADHAVRAO HANMANTRAO PATIL
*VERSUS*
THE PRINCIPAL CHIEF COMMISSIONER INCOME TAX AND OTHERS
...
Advocate for the Petitioner : Mr. Chandak Raviraj R.
Advocate for Respondent Nos. 1 to 3 : Mr. Alok Sharma
...

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

**DATE : 16 OCTOBER 2024**

**PER COURT :**

Heard both the sides.

2. The petitioner is impugning the notice purportedly issued under Section 148 of the Income Tax Act, 1961, by Jurisdictional Assessing Officer (JAO) instead of the Faceless Assessing Officer (FAO).

3. It is being pointed out that the issue has been considered and decided in the matter of *Hexaware Technologies*

*Limited Versus The Assistant Commissioner of Income Tax and Others*, **464 ITR 430**, by a Division Bench at the Principal Seat and the order has been put to challenge before the Supreme Court.

4. In the light of above, issue notice for final disposal to the respondents. Learned Advocate Mr. Sharma waives service for all the respondents.

5. Stand over to 03 December 2024.

6. There shall be interim relief in terms of prayer clause 'F' and 'G' till the next date. Prayer clause 'F' and 'G' read as under :

> "F] Pending the hearing and final disposal of this writ petition, the respondents, its officers, sub ordinates, agents may kindly be restrain from taking any steps in furtherance or in connection with impugned assessment order and impugned demand notice dated 27.03.2023 (Exh-"F") and further be restrain from taking any steps in connection with impugned penalty order along with demand notice dated 20.09.2023 (Exh-"G").
>
> G] Pending the hearing and final disposal of this writ petition, the effect, execution, implementation and further recovery proceeding in pursuance to the consequential assessment order and demand notice dated 27.03.2023 passed by respondent no. 3 and consequential penalty order along with demand notice dated 20.09.2023 passed by respondent no. 3, may kindly be stayed."

**[ SHAILESH P. BRAHME, J. ]** **[ MANGESH S. PATIL, J. ]**

Thakur-Chauhan/