(Correction has been carried out in view of speaking to the minutes order dated 24.10.2024)

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
...
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 'E' and 'F' till the next date. Prayer clause 'E' and 'F' read as under :

> "E] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further steps taken in pursuance to the impugned notice dated 30.03.2022 issued u/sec. 148 of the Income Tax Act, by the respondent no. 2 for the assessment year 2015-16 may kindly be stayed.
>
> F] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further steps taken in pursuance to consequential assessment order dated 13.03.2023 for the assessment year 2015-16 passed by respondent no. 3 may kindly be stayed."

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

Thakur-Chauhan/