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

945 WRIT PETITION NO. 11981 OF 2024

GOLDEN DREAMS BUILDCON PVT LTD THROUGH ITS DIRECTOR MUDIT VINOD SURANA
VERSUS
THE CHIEF COMMISSIONER OF INCOME TAX PUNE AND ANOTHER
...

Advocate for the Petitioners : Mr. Chandak Raviraj R.
Advocate for Respondent Nos. 1 & 2 : Mrs. Kalpalata Patil Bharaswadkar
...

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

DATE : 24 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 Mrs. Bharaswadkar 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' till the next date. Prayer clause 'E' reads as under :

> "E] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further proceeding in pursuance to the impugned notice dated 26.08.2024 (Exh-"C") issued u/sec. 148 of the Income Tax Act, by the respondent no. 2 for the assessment year 2015-16 may kindly be stayed."

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

Thakur-Chauhan/-