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

922 WRIT PETITION NO. 12666 OF 2024

MANOJ SHANKARLAL PALLOD
VERSUS
THE PRINCIPAL COMMISSIONER INCOME TAX NASHIK AND OTHERS

...

Mr. Raviraj Chandak, Advocate for the petitioner.
Mr. Alok Sharma, Advocate for the respondents.

...

**CORAM : MANGESH S. PATIL &
PRAFULLA S. KHUBALKAR, JJ.**

DATED : 22 NOVEMBER 2024

ORDER:-

1. Heard both 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 proceeding in pursuance to the impugned notice dated 28.03.2024 (Exh-"C") issued u/sec. 148 of the Income Tax Act by the respondent no.2 for the assessment year 2021-22 be kindly stayed.*
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> *F] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further proceeding in pursuance to the impugned notice dated 11.09.2024 u/sec. 142 (1) of the Income Tax Act (Exh-"D") issued by respondent no.3 for the assessment year 2021-22 be kindly stayed".*

(PRAFULLA S. KHUBALKAR)
JUDGE

(MANGESH S. PATIL)
JUDGE