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

WRIT PETITION NO. 13140 OF 2024

RAMNIWAS KONDULAL RATHI

VERSUS

**THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
AND OTHERS**

...

Shri Chandak Raviraj R., Advocate for the Petitioner.
Shri Alok Sharma, Advocate for the Respondents.

...

CORAM : MANGESH S. PATIL

&

PRAFULLA S. KHUBALKAR, JJ.

DATE : 03rd December, 2024

Per Court :-

The petitioner is putting up challenge to the notices issued under Section 148-A(b) and Section 148 of the Income Tax Act.

2. We have heard both sides.

3. Notices having been issued by the Jurisdictional Assessing Officer instead of the Faceless Assessing Officer and the issue being sub-judice before the Supreme Court of India in the matter of ***Hexaware Technologies Limited vs. The***

Assistant Commissioner of Income Tax and others, issue notice for final disposal to the respondents, returnable on 28.01.2025. The learned advocate Shri Sharma waives service of notice for all the respondents.

4. There shall be interim relief in terms of prayer clauses F and G, which read as under:-

“F) Pending the hearing and final disposal of this writ petition, the respondents, its officers and subordinates, agents may kindly be restrain from taking any steps in furtherance or in connection with impugned assessment order and impugned demand notice dated 17.05.2023 (Exh-"J") and further be restrain from taking any steps in connection with impugned penalty order along with demand notice dated 01.01.2024 for A.Y. 2014-15 (Exh-"L").

G) Pending the hearing and final disposal of this writ petition, the effect, execution, implementation and further recovery proceeding in pursuance to the impugned notice dated 25.07.2022 issued U/sec. 148 of the Income Tax Act for A.Y. 2014-15 and consequential assessment order and demand notice dated 17.05.2023 passed by respondent no. 3 and consequential penalty order along with demand notice dated 01.01.2024 passed by respondent no. 3 for A.Y. 2014-15, may kindly be stayed.”