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

WRIT PETITION NO.13511 OF 2024

RAMNIWAS KONDULAL RATHI
VERSUS
THE PRINCIPAL COMMISSIONER OF INCOME TAX NASHIK
AND OTHERS

...
Advocate for the Petitioner : Mr. Chandak Raviraj R.
Advocate for Respondent Nos.1 to 4 : Mr. Alok Sharma
...

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

DATE : 17.12.2024

PER COURT:

Heard both the sides.

2. Though the petitioner seems to have preferred statutory appeal which is pending before the appellate authority, simultaneously, he is resorting to this extraordinary remedy under Article 226 of the Constitution of India, questioning sustainability of the notice issued under Section 148 A (b) and 148 on the ground that, it has been issued by the Jurisdictional Assessing Officer instead of Faceless Assessing Officer, which issue has been dealt with by a division bench of this Court in the matter of **Hexaware Technologies Limited Vs. the Assistant Commissioner of Income Tax and others;** WP No.1778/2023 (Principal Seat), and which is pending before the Supreme Court.

3. Issue notice to the respondents, returnable on 25.02.2025. Learned AGP waives service for all the respondents.

4. There shall be ad-interim relief in terms of prayer clause E and F which read as under :

> *"E) 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 assessment order dated 15.05.2023 passed by respondent No.3 and demand notice dated 15.05.2023 issued by respondent no.3 (**Exh-"J"**) and further be restrain from taking any steps in connection with impugned penalty order along with demand notice dated 19.12.2023 for A.Y. 2016-17.*
>
> *F) 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 29.07.2022 issued under Section 148 of the Income Tax Act for A.Y. 2016-17 and consequential assessment order dated 15.05.2023 passed by respondent No.3 and demand notice dated 15.05.2023 issued by respondent No.3 and consequential penalty order along with demand notice dated 19.12.2023 passed by respondent no.3 for A.Y. 2016-17, may kindly be stayed."*

(PRAFULLA S. KHUBALKAR, J.) **(MANGESH S. PATIL, J.)**

habeeb/