IN THE HIGH COURT OF JUDICATURE AT BOMBAY BENCH AT AURANGABAD

WRIT PETITION NO. 1647 OF 2025

Rajesh Jugalkishor Malu .. Petitioner

Versus

The Principal Commissioner Income Tax Nashik and others .. Respondents

Shri Raviraj R. Chandak, Advocate for the Petitioner.
Shri Alok Sharma, Advocate for the Respondent Nos. 1 to 3.

CORAM : S. G. MEHARE AND SHAILESH P. BRAHME, JJ.
DATE : 04TH FEBRUARY, 2025.

ORDER :

. Heard the learned counsel for the petitioner. Issue notice to the respondents. Learned counsel Mr. Sharma waives service of notice for all respondents.

2. The learned counsel for the petitioner contends that issue involved in the present petition has been covered by the judgment of this Court. Hence heard both sides.

3. The petitioner has challenged notice issued U/Sec. 148 of the Income Tax Act, 1961 by the jurisdictional assessment officer. He contends that the authority concerned has no jurisdiction or authority. Notice should have been issued by the Faceless Assessment Officer. The decision in the matter of <u>Hezaware</u>

Technologies Ltd. Vs. Assistant Commissioner of Income Tax reported in ***(2024) 464 ITR 430*** already holds the field and still in operation. It is also informed that the matter is subjdiced before the Hon'ble Supreme Court. In various matters, this issue has been raised and interim orders have been passed.

4. However, the learned counsel Mr. Sharma for the respondents refers to the judgment in the matter of Mark Studio India Private Limited Vs.Incoem Tax Officer and another in Writ Petition No. 25223 of 2024 and Writ Petition No. 25227 of 2024 decided on 20th December 2024, in which a view has been taken that the Jurisdictional Assessing Officer will have exclusive jurisdiction to issue notice and for matters of assessment, both Jurisdictional Assessing Officer and Faceless Assessing Officer have concurrent jurisdiction. In view of the issue involved in various identical matters, this Court has granted interim protection.

5. Therefore, there shall be interim protection to the petitioner in view of prayer clauses E and F till the next date, which reads as follows :

> "E] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further proceeding in pursuance to the impugned notice dated 29.03.2024 (Exh-"B") issued u/sec. 148 of the Income Tax Act by the respondent no.2 for the assessment year 2020-21 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 28.01.2025 issued U/sec. 142 (1) of the Income Tax Act (Exh-"G") for the assessment year 2020-21 be kindly stayed."

6. List the matter for further consideration on 26.03.2025.

[SHAILESH P. BRAHME J.] **[S. G. MEHARE, J.]**

bsb/Feb. 25