IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD
33 WRIT PETITION NO. 1832 OF 2025

SUDHIR VISHWANATHRAO SHERODKAR
VERSUS
THE PRINCIPAL COMMISSIONER
INCOME TAX NASHIK AND OTHERS
.....

Advocate for the Petitioner : Mr. Chandak Raviraj R.
Advocate for Respondent Nos. 1 to 3 : Mr. Alok Sharma
...

CORAM : S. G. MEHARE AND
SHAILESH P. BRAHME, JJ.

DATE : 10th FEBRUARY 2025

PER COURT :

1. Heard both sides.

2. The petitioner is challenging the notice issued under Section 148 of the Income Tax Act by Jurisdictional Assessing Officer (JAO). His contention is that the authority concerned had no jurisdiction and at the most it should have been issued by Faceless Assessing Officer (FAO).

3. Already, there is a decision of **Hexaware Technologies Ltd Vs. Assistant Commissioner of Income Tax, (2024) 464 ITR 430** operating in the field. It is also informed that the matter is subjudiced before the Hon'ble Supreme Court. In various matters, this issue has been raised and interim orders are passed.

4. Learned counsel Mr. Alok Sharma for the respondents refers to the judgment of **Mark Studio India Private Limited Vs. Income Tax**

Officer and Another in Writ Petition Nos.25223 & 25227 of 2024 decided on 20.12.2024, taking a view that Jurisdictional Assessing Officer (JAO) will have exclusive jurisdiction for issuing notice and for matter of assessment, both Jurisdictional Assessing Officer (JAO) as well as Faceless Assessing Officer (FAO) have concurrent jurisdiction.

5. Issue notice for final disposal to the respondents. Learned counsel Mr. Alok Sharma waives service of notice for the respondents.

6. List the matter for further consideration on 27.03.2025.

7. There shall be interim relief in terms of prayer clause (E) and (F) till the next date, which are 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 28.03.2024 (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 29.01.2025 issued U/sec. 142 (1) of the Income Tax Act (Exh-"F") issued by respondent no.2 for the assessment year 2020-21 by kindly stayed."

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

vsj