IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 2052 OF 2025

Rajesh Chandanmalji Jain
VERSUS
The Principal Commissioner Income Tax Nashik And Others
...
Advocate for the Petitioner : Mr. Chandak Raviraj R.
Advocate for Respondents : Mr. Alok Sharma
...

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

DATED : FEBRUARY 11, 2025

PER COURT :

1. Heard learned counsel for the petitioner.

2. Issue notice to the respondents. Learned counsel Mr. Alok Sharma waives service of notice for all respondents.

3. The petitioner has impugned the notice dated 28.03.2024 issued by respondent no.2 under Section 148 of the Income Tax Act. The petitioner has challenged the jurisdiction of respondent no.2. In earlier identical matters, we have taken certain views and passed the interim orders. We are not taking another view and passing the identical order.

4. 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 *Hexaware 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 subjudiced before the Hon'ble Supreme Court. In various matters, this issue has been raised and interim orders have been passed.

5. However, the learned counsel Mr. Sharma for the respondents refers to the judgment in the matter of Mark Studio India Private Limited Vs. Income 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.

6. 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 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.

F] Pending hearing and final disposal of this writ petition, the effect, execution, implementation and further proceeding in pursuance to the impugned notice dated 31.01.2025 U/sec. 142 (1) of the Income Tax Act **(Exh-"E")** issued by respondent no.2 for the assessment year 2020-21 be kindly stayed."

7. List the matter for further consideration on 03.04.2025.

(SHAILESH P. BRAHME, J.) **(S.G. MEHARE, J.)**

Mujaheed//