IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 2526 OF 2025

MAHATMA BASWESHWAR SHIKSHAN SANTHA
LATUR THROUGH TI SECRETARY
VERSUS
THE COMMISSIONER OF INCOME TAX AND OTHERS

...
Advocate for 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 : 27th FEBRUARY 2025

PER COURT :

1. Heard the learned Counsel for the petitioner.

2. Issue notice to respondents. Learned Counsel Mr. Sharma waives service of notice for respondents.

3. In the contention of the learned Counsel for the Petitioner that the issue involved in the matter has been covered by the judgment of this Court. Heard both sides on interim relief.

4. The petitioner has challenged the notice issued under Section 148 of the Income Tax Act, 1961 by the Jurisdictional Assessing Officer on the ground that the said authority has no jurisdictional power. The only authority to issue said notice is Faceless Assessing

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 filed and still in operation. On the basis of view taken in the matter of Hexaware Technologies Ltd. (supra), in number of matters, interim protection has been granted.

5. However, the learned Counsel Mr. Sharma for the respondents submits that another view has been taken in the matter of Mark Studio India Private Limited Vs. Income Tax Officer and Another in Writ Petition No.25223/2024 and Writ Petition No.25227/2024 decided on 20.12.2024, holding that the Jurisdictional Assessing Officer as well as the Faceless Assessing Officer have concurrent powers. Hence he submits that this is not a fit case for stay.

6. In view of issue involved in various identical matters, this Court has granted interim protection.

7. 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 the hearing and final disposal of this writ petition, the effect, execution, implementation and further steps taken in pursuance to the order dated 01.03.2024 (Exh- "B") passed by respondent no.2 under Section 148A(d) of the Income Tax Act and the impugned notice U/Sec. 148 of the Income Tax Act dated 01.03.2024 (Exh- "B") issued by the respondent no.2 for the assessment year 2020-21 may kindly be stayed."

"F. 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 impugned show cause notice dated 27.01.2025 issued by respondent no.3 (Exh- “F”) for assessment year 2020-21.

8. In view of issue involved in various identical matters, this we think it fit to state that not to list the matters till the Honourable Supreme Court decides the issue. Hence the interim relief would run till the decision and this matter be listed after the decision by the Supreme Court.

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

NAJEEB..