

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 2553 OF 2025

Subhash Ratilal Maniyar

VERSUS

Income Tax Officer Ward 1 Ahmednagar And Others

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Advocate for the Petitioner : Ms. Rutuja N. Pawar (through V.C.)

Advocate for Respondent Nos.1 & 2 : Dr. Kalpalata Patil Bharaswadkar

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

DATED : FEBRUARY 24, 2025

PER COURT :

1. Heard learned counsel for the petitioner.
2. Issue notice to the respondents. Learned counsel Dr. Kalpalata Patil Bharaswadkar has instructions to appear for respondent nos.1 and 2.
3. Learned counsel for the petitioner would submit that the issue involved in the case has been dealt with by this Court, was based upon Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax and 4 Ors, (2020) 464 ITR 430.
4. Learned counsel for the contesting respondents submits that Hexaware Technologies Limited is subjudiced before the Hon'ble Supreme Court and in another case, Advocate Mr. Alok Sharma for the contesting respondents states that the High Court of Madras has

taken a different view. Therefore, the petition does not deserve any interim protection.

5. Based upon the same facts and issue involved in the matter, we have protected the petitioners. Hence, we follow the same course and pass the identical order.

6. There shall be interim protection to the petitioner. No immediate action should be taken against the petitioner pursuant to the impugned notice under Section 148 of the Income Tax Act till the next date.

7. Time granted to the learned counsel for the contesting respondents to take appropriate instructions. The petitioner to serve the copy upon them.

8. Stand over to 01.04.2025.

(SHAILESH P. BRAHME, J.)

(S.G. MEHARE, J.)