IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 3356 OF 2025

VIKRANT CHANDRAKANT PATANKAR
VERSUS
THE PRINCIPAL COMMISSIONER INCOME TAX MUMBAI
AND OTHERS
...
Advocate for the Petitioner : Mr. Raviraj R. Chandak
AGP for Respondents No.1 to 3 : Mr. Alok Sharma
...

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

DATE : 10-03-2025

PER COURT:-

1. Heard the learned counsel for the petitioner.

2. The petitioner has impugned the notice of the Jurisdictional Assessment Officer issued under Section 148 of the Income Tax Act, 1961.

3. Issue notice to the respondents.

4. Mr. Alok Sharma, learned counsel waives service of notice for respondents No.1 to 3.

5. The petitioner was pressing for *interim* protection. Considering the issue involved in the identical matters, we have 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 31.03.2024 (Exhibit-"B") issued under Section 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 22.01.2025 under Section 142(1) of the Income Tax Act (Exhibit-"F") issued by respondent No.2 for the assessment year 2020-21 be kindly stayed."

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

[SHAILESH P. BRAHME]
JUDGE

[S. G. MEHARE]
JUDGE

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