IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

917 WRIT PETITION NO. 3396 OF 2025

MADHUR ANIL GOLEGAONKAR
VERSUS
THE PRINCIPAL COMMISSIONER AND OTHERS

...

Mr. Raviraj R. Chandak – Advocate for Petitioner
Mr. Alok Sharma – Advocate for Respondents

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CORAM : S. G. MEHARE AND
SANDIPKUMAR C. MORE, JJ.

DATE : 11.03.2025

PER COURT :

1. Heard 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. Learned Counsel – Mr. Alok Sharma waives service of notice for the respondents.

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. Considering the issue involved in this matter, this Court granted interim protection to the petitioner based upon decision in the matter of **Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income Tax** reported in (2024) 464 ITR 430, which already holds the filed and still in operation.

5. 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 Nos. 25223 and 25227 of 2024 decided on 20.12.2024, took a different view holding the Jurisdictional Assessing Officer as well as the Faceless Assessing Officer have concurrent jurisdiction. Hence, he prayed for not granting the interim protection.

6. Considering the objection of learned Counsel – Mr. Sharma for the respondents and view taken in the case of **Hexaware Technologies Ltd.** (supra), this Court already granted interim protection. We do not find reasons to take a different view, therefore there shall be interim protection to the petitioner in view of the 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 26.03.2024 ***(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 26.12.2024 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. In view of issue involved in 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 by the Hon'ble Supreme Court and this matter be listed after the decision by the Supreme Court.

[SANDIPKUMAR C. MORE, J.] **[S. G. MEHARE , J.]**

Pooja Kale