**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

912 WRIT PETITION NO. 3833 OF 2025

SANJEEV KAMALKUMAR PAHARIA
VERSUS
THE PRINCIPAL COMMISSIONER INCOME TAX AND OTHERS

...

Mr. R.R. Chandak, Advocate for the petitioner.
Dr. Mrs. Kalpalata Patil Bharaswadkar, Advocate for the respondent Nos.1 and 2.

...

**CORAM : S.G. MEHARE &
SANDIPKUMAR C. MORE, JJ.**

DATED : 20 MARCH 2025

ORDER:-

1. Heard learned Counsel for the petitioner.

2. The petitioner has impugned the jurisdiction of the Assessing Officer under Section 148 of the Income Tax Act.

3. Issue notice to the respondents. Learned Counsel Mrs. Kalpalata Patil Bharaswadkar waives service of notice for respondent Nos.1 and 2.

4. Learned Counsel for the petitioner, relying on the case of ***Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income Tax ; (2024) 464 ITR 430***, prays for interim protection.

5. Learned Counsel for the respondents submits that the Hon'ble Madras High Court, in the case of ***Mark Studio India Private Limited Vs. Income Tax Officer and another in***

writ petition Nos.25223 of 2024 and writ petition No.25227 of 2024 has taken a different view, and therefore, no interim protection can be granted.

6. In may matters dealing with the same issue, we have granted interim protection. We adopt the same procedure and pass the following order.

ORDER

There shall be interim protection to the petitioner in view of prayer clauses 'E' and "F", which reads as follows :

"E] Pending the hearing and final disposal of this writ petition, the effect, execution, implementation and further proceeding in pursuance to the impugned order dated 24.04.2024 passed U/SectionA(d) and consequential notice dtd. 24.04.2023 U/sec. 148 (Exh-"C") of the Income Tax Act, for the assessment year 2019-20 by the respondent No.2 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 show cause notice dated 16.03.2025 issued by respondent No.4 for the assessment year 2019-20 be kindly stayed".

7. In view of issue involved in various identical matters, we think it fit to state that not to list the matter 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.

(SANDIPKUMAR C. MORE)
JUDGE

(S.G. MEHARE)
JUDGE

VD_Dhirde