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

WRIT PETITION NO. 6154 OF 2025

Meenal Girish Rane ..PETITIONER

VERSUS

The Principal Commissioner of Income-Tax,
Nashik and Another ..RESPONDENTS

....

Mr. R.R. Chandak, Advocates for petitioner
Mr. Alok Sharma, Advocate for respondents

....

**CORAM : R.G. AVACHAT AND
SANDIPKUMAR C. MORE, JJ.**
DATE : 07th MAY, 2025

PER COURT :

1. Heard.

2. Issue notice to the respondents. Mr. Sharma, learned counsel waives service of notice for the respondents.

3. Learned counsel for the petitioner submits that without issuing notice under Section 148-A of the Income-Tax Act, 1961, as amended with effect from 01st September, 2024, the respondent authority concerned has directly issued notice dated 29th March, 2025 for the Assessment Year 2021-22 under Section 148, by invoking Section 152(3) of the said Act. He further

submits that the second issue involved in the case has been dealt with by this Court, was based upon ***Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income Tax, (2024) 464 ITR 430***.

4. Learned counsel for the respondents submits that these are the machinery provisions and literal interpretation should not be made. He submits that the Madras High Court in case of ***Mark Studio India Pvt. Ltd. Vs. Income Tax Officer and Anr. in Writ Petition Nos. 25223 of 2024 and 25227 of 2024*** has taken a different view, and therefore, no interim protection can be granted.

5. The coordinate Bench of this Court in the similar set of facts held such notice to be bad in law. The decision therein has been challenged before the Apex Court and the same is pending. There is no stay.

6. In the aforesaid factual backdrop, ad-interim relief in terms of prayer clause (E) till next date. Stand over to 21st July, 2025.

(SANDIPKUMAR C. MORE, J.) **(R.G. AVACHAT, J.)**

SSD