IN THE HIGH COURT OF JUDICATURE AT BOMBAY BENCH AT AURANGABAD

982 WRIT PETITION NO. 6336 OF 2025

DNYANOBA SAHEBRAO RENGE
VERSUS
THE PRINCIPAL COMMISSIONER OF INCOME TAX NASHIK 1 AND OTHERS
...
Mr. Chandak Raviraj R., Advocate for the Petitioner
Mr. Alok Sharm, Advocate for Respondent Nos.1 to 3
....
AND
983 WRIT PETITION NO. 6337 OF 2025

RACHANA RAJESH MALU
VERSUS
THE PRINCIPAL COMMISSIONER INCOME TAX NASHIK AND OTHERS
...
...
Mr. Chandak Raviraj R., Advocate for the Petitioner
Mr. Alok Sharm, Advocate for Respondent Nos.1 to 3
...
AND
987 WRIT PETITION NO. 6347 OF 2025

NISAR MOHIBULLAH KHAN
VERSUS
THE PRINCIPAL COMMISSIONER INCOME TAX AND OTHERS
...
...
Mr. Chandak Raviraj R., Advocate for the Petitioner
Mr. Alok Sharm, Advocate for Respondent Nos.1, 2 & 4
....
AND
988 WRIT PETITION NO. 6348 OF 2025

NISAR MOHIBULLAH KHAN
VERSUS
THE PRINCIPAL COMMISSIONER INCOME TAX AND OTHERS
...

Mr. Chandak Raviraj R., Advocate for the Petitioner
Mr. Alok Sharm, Advocate for Respondent Nos.1, 2 & 4

...

AND

989 WRIT PETITION NO. 6349 OF 2025

NISAR MOHIBULLAH KHAN
VERSUS
THE CHIEF COMMISSIONER INCOME TAX AND OTHERS

...

Mr. Chandak Raviraj R., Advocate for the Petitioner
Mr. Alok Sharm, Advocate for Respondent Nos.1, 2 & 4

...

AND

990 WRIT PETITION NO. 6350 OF 2025

DNYANOBA SAHEBRAO RENGE
VERSUS
THE PRINCIPAL COMMISSIONER OF INCOME TAX NASHIK AND OTHERS

...

Mr. Chandak Raviraj R., Advocate for the Petitioner
Mr. Alok Sharm, Advocate for Respondent Nos.1 to 3

...

CORAM : R. G. AVACHAT AND SANDIPKUMAR C. MORE, JJ.

DATED : 08/05/2025.

P. C. :

1. Heard.

2. Issue notice to the respondents. Mr. Alok Sharma, learned counsel, waives notice for the concerned respondents. He submits that the matter proceeded ahead, i.e. after issuance of notice under Section 148 of the Income Tax Act, assessment has been done.

3. Learned counsel for the petitioner counters the above submission and contends that once notice was bad in law, the further proceeding would necessarily be bad.

4. The issue has been decided by the Division Bench of this Court in ***Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax and 4 ors., (2024) 464 ITR 430***, holding the concerned to have no authority to issue such notice. The matter has now been carried to the Hon'ble Supreme Court and is sub-judice. He further submits that a contrary view has been taken by the High Court of Madras 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***. Needless to mention, the judgment passed by the Division Bench of this Court will be binding on the co-ordinate Bench of the vary Court; while the judgment of the Madras High Court shall have persuasive implication.

5. In view of the same, ad-interim relief in terms of prayer clauses (E) & (F), for next six months. List after six months.

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

VS Maind/-