IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 8083 OF 2025

Vimal Vilas Jangle ..PETITIONER

VERSUS

Income Tax Officer, Ward – 2
Ahmednagar and Others ..RESPONDENTS

....

Ms. Rutuja Pawar, Advocate for petitioner
Dr. K.B. Patil Bharaswadkar, Advocate for respondents

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CORAM : R.G. AVACHAT AND NEERAJ P. DHOTE, JJ.
DATE : 07th JULY, 2025

PER COURT :

1. Heard.

2. Issue notice to the respondents. Dr. Kalpalata Patil Bharaswadkar, Senior Standing Counsel waives service of notice for all the respondents.

3. Learned Counsel for the petitioner submits that the petitioner received notice dated 26th March, 2025 issued under Section 148 of the Income Tax Act, 1961 for the Assessment Year 2021-22. She submits that case of the petitioner is identical and squarely covered by the judgment of this Court in the case of ***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. She, therefore, submits that no interim protection 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 matter is pending. There is no stay.

6. Stand over to 07th January, 2026. In the aforesaid factual backdrop, ad-interim relief in terms of prayer clause (c) till next date, which reads as under :-

> *"c. That pending the hearing and final disposal of the present petition, this Hon'ble Court may be pleased to stay the operation of the said Notice u/s. 148 dated 26.03.2025 for A.Y. 2021-22."*

(NEERAJ P. DHOTE, J.) **(R.G. AVACHAT, J.)**

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