



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 8098 OF 2025

Shailendra Shashikant Suryawanshi

..PETITIONER

VERSUS

The Principal Commissioner,
Income Tax Nahsik 1 and Another

..RESPONDENTS

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

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

PER COURT :

1. Heard.
2. Issue notice to the respondents. Mr. Alok Sharma, Standing Counsel waives service of notice for both 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 2023-24 under Section 148, by invoking Section 152(3) of the said Act. He further submits that the 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. He, 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 (E) till next date, which reads as under :-

“E] Pending the hearing and final disposal of this writ petition, the effect, execution, implementation and further steps taken in pursuance to the impugned notice U/Sec.148 of the Income Tax Act dated 29.03.2025 by the respondent no.2 for the assessment year 2023-24, be kindly be stayed.”

(NEERAJ P. DHOTE, J.)

(R.G. AVACHAT, J.)

SSD