IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 8550 OF 2025

Mangesh Manohar Kapale ..PETITIONER

VERSUS

Union of India and Others ..RESPONDENTS

....

Mr. R.K. Kasat, Advocates for petitioner
Mr. Alok Sharma, Advocate for respondent nos. 2 and 3

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CORAM : R.G. AVACHAT AND NEERAJ P. DHOTE, JJ.
DATE : 15th JULY, 2025

PER COURT :

1. Heard.

2. Issue notice to the respondents, returnable on 15th January, 2025. Mr. Sharma, Standing Counsel waives service of notice for respondent nos. 2 and 3.

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 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 15th January, 2026. In the aforesaid factual backdrop, ad-interim relief in terms of prayer clause (C) till next date, which reads as under :-

> *"E] Pending the hearing and decision of the present writ petition, the Hon'ble Court may kindly be pleased to stay the effect, implementation and operation of the impugned notice dated 29.03.2025 issued under Section 148 of the Income Tax Act, issued by the Respondent No.3 for the Assessment Year 2021-22 and grant stay to the further proceedings initiated in pursuance of the impugned notice."*

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

SSD