IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 8551 OF 2025

Stephen Josheph D'souza ..PETITIONER

VERSUS

Union of India and Others ..RESPONDENTS

....

Mr. A.P. Bhandari, Advocate for petitioner
Mrs. K.B. Patil Bharaswadkar, Advocate for respondent nos.3 and 4

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

PER COURT :

1. Leave to amend. Amendment be carried out within a period of two weeks. On carrying out the amendment, issue notice to the respondents, returnable on 26th August, 2025. Mrs. Bharswadkar, Standing Counsel waives service of notice for Respondent Nos. 3 and 4.

2. 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 28th June, 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***.

3. 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.

4. 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.

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

> *"(D) Pending hearing and final disposal of the present Writ Petition, the effect, operation and further proceedings in pursuance to the Impugned Notice dated 28.06.2025, issued by the Respondent No.5, bearing DIN & NOTICE No.ITBA/AST/S/148_1/2025-26/1077969835(1) may kindly stayed."*

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

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