IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

928 WRIT PETITION NO. 9200 OF 2025

Sanjay s/o Devendra Prasad Rai
VERSUS
The Joint Commissioner of Income Tax, Range-1, Aurangabad & Anr.
...
Mr. Raviraj R. Chandak - Advocate for the Petitioner
Mrs. Kalpalata Patil Bharaswadkar – Sr. Standing Counsel for Respondent Nos. 1 and 2
...

CORAM : R. G. AVACHAT AND NEERAJ P. DHOTE, JJ.
DATED : 25TH JULY, 2025

PER COURT : -

1. Heard learned Counsel for the petitioner.

2. The petitioner has impugned the notice dated 31.03.2025 (Exh-“C”) U/Section 148-A (1) of Inccome Tax Act and order dated 25.06.2025 passed U/Section 148A(3) and consequential notice dtd. 25.06.2025 U/Sec. 148 of Income Tax Act (Exh-“E”).

3. Issue notice to the respondents, returnable on ***27th January, 2026***. Mrs. Kalpalata Patil Bharaswadkar, Sr. Standing Counsel waives service of notice for Respondent Nos. 1 and 2.

4. The Petitioner has challenged the notices issued under Section 148 of the Inccome Tax Act, 1961 by the Jurisdictional Assessing Officer on the ground that the said authority has no jurisdictional power. Considering the issue involved in this matter, this Court granted interim

protection to the petitioner based upon decision in the matter of ***Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income Tax reported in (2024) 464 ITR 430***, which already holds the field and still in operation.

5. Learned Sr. Standing Counsel for the respondents submits that these are the machinery provisions and literal interpretation should not be made, the Jurisdictional Assessing Officer has concurrent jurisdiction with the Assessing Officer and the issue is under consideration of the Hon'ble Supreme Court in the case of **Hexaware Technologies Ltd.** (supra). She, therefore, submits that no interim protection be granted.

6. Considering the objection of learned Sr. Standing Counsel Mrs. Bharaswadkar Patil for Respondent Nos. 1 and 2 and view taken in the case of ***Hexaware Technologies Ltd.*** (*supra*), this Court already granted interim protection. We do not find reasons to take a different view, therefore, there shall be interim protection to the petitioner in view of the prayer clause (D) till the next date, which reads as follows : -

> *"(D) Pending the hearing and final disposal of this writ petition, the effect, execution, implementation and further proceeding in pursuance to the impugned order dated 25.06.2025 passed U/Section 148A(3) and consequential notice dtd. 25.06.2025 issued U/sec. 148 of the Income Tax Act (Exh-"E"), for assessment year 2021-22 by the respondent no. 2 kindly be stayed.*

[NEERAJ P. DHOTE]
JUDGE

[R. G. AVACHAT]
JUDGE

Signed by: Sandeep Gulabrao Punde
Designation: PS To Honourable Judge
Date: 30/07/2025 18:36:16

SG Punde