IN THE JUDICATURE OF HIGH COURT AT BOMBAY
BENCH AT AURANGABAD

932 WRIT PETITION NO. 12892 OF 2025

Jai Bhagwan
VERSUS
The Principal Commissioner Income Tax 1 And Others
...
Advocate for the Petitioner : Mr. Ramesh N. Dhakane h/f Mr. Kasat Rahul Kishanprasad
Advocate for Respondents No.1 and 2 : Ms. Kalpalata Patil Bharaswadkar Standing Counsel
...

CORAM : R. G. AVACHAT &
ABASAHEB D. SHINDE, JJ.

Dated : OCTOBER 16, 2025

PER COURT : -

1. Heard.

2. Issue notice to the respondents. Mrs. Bharaswadkar, Standing Counsel waives service of notice for respondent nos.1 and 2.

3. Learned counsel for the petitioner contends that once notice was bad in law, the further proceedings would necessarily be bad.

4. The issue has been decided by the Division Bench of this Court in *Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income Tax, (2024) 464 ITR 430,* holding the concerned to have no authority to issue such notice. The matter has now been carried to the Hon'ble Supreme Court and is sub-judice. Needless to mention, the judgment passed by the Division Bench of this Court will be binding on the co-ordinate Bench of the very Court.

5. 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.

6. Stand over to 24th March, 2026. In the aforesaid factual backdrop, ad-interim relief in terms of prayer clause (D) and (E) till next date, which reads as under :-

> "D) This Hon'ble Court may kindly stay the effect, implementation and operation of the Assessment order dated 20/01/2025 (ANNEXURE "C") passed by the Respondent No.3 in pursuance of the impugned notice issued under Section 148 of the Income Tax Act by the Respondent No.2 for the assessment year 2020-21, till pending and hearing of the present Writ Petition.
>
> E) This Hon'ble Court may kindly direct the Respondent authorities not to take any coercive action against the Petitioner in respect of the Assessment order dated 20/01/2025 (ANNEXURE "C") passed by the Respondent No.3 in pursuance of the impugned notice issued under Section 148 of the Income Tax Act by the Respondent No.2 for the assessment year 2020-21, till pending and hearing of the present Writ Petition."

(ABASAHEB D. SHINDE, J.) **(R. G. AVACHAT, J.)**

vj gawade/-.