IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 15061 OF 2025

Rakesh Gopalprasad Kapoor
VERSUS
The Principal Commissioner Income Tax and another

Mr. N. S. Jaju, Advocate for petitioner
Mr. Alok Sharma, Advocate for respondent Nos. 1 and 2

CORAM : Smt. Vibha Kankanwadi &
Hiten S. Venegavkar, JJ.

DATE : 12th December, 2025

PER COURT :-

1. Heard.

2. Issue notice to the respondents. Mr. Sharma, Learned Counsel, waives service of notice for 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 31st March, 2025 for the Assessment Year 2021-2022 under Section 148, by invoking Section 152(3) of the said Act. He further submits that the second issue involved in the case has been dealt with by this Court, was based upon ***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 ad literal interpretation should not be made. He submits that the Madras High Court in case of ***Mark Studio India Pvt. Ltd. Vs. Income Tax Officer and Anr in Writ Petition Nos. 25223 of 2024 and 25227 of 2024*** has taken a different view, and therefore, no interim protection can 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 same is pending. There is no stay.

6. In the aforesaid factual backdrop, ad-interim relief in terms of prayer clause – [E] till next date.

7. Stand over to 19th March, 2026.

(Hiten S. Venegavkar, J.) **(Smt. Vibha Kankanwadi, J.)**

B. S. Joshi