



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD

WRIT PETITION NO. 6215 OF 2025

Ravindra Prakash Chand Jethani

..PETITIONER

VERSUS

Income Tax Officer Ward 1 Nanded  
and Others

..RESPONDENTS

....

Ms. Rutuja N. Pawar a/w Ms. Sneha More, Advocates for petitioner  
Mr. Alok Sharma, Advocate for respondent nos.1 and 2

....

CORAM : R.G. AVACHAT AND  
SANDIPKUMAR C. MORE, JJ.  
DATE : 07<sup>th</sup> MAY, 2025

PER COURT :

1. Heard.
2. Issue notice to the respondents, returnable on 08<sup>th</sup> September, 2025. Mr. Sharma, learned counsel waives service of notice for Respondent Nos.1 and 2.
3. Learned counsel for the petitioner submits that the 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 and 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. Since the matter now has been subjudice before the Hon'ble Supreme Court, we grant ad-interim relief in terms of prayer clause (c) till next date.

( SANDIPKUMAR C. MORE, J. )

( R.G. AVACHAT, J. )

SSD