



IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
BENCH AT AURANGABAD.

985 WRIT PETITION NO. 6215 OF 2025

Ravindra Prakash Chand Jethani
VERSUS
Income Tax Officer Ward 1 Nanded

Advocate for the Petitioner : Adv. Rutuja Pawar
Advocate for UOI : Mr. R.R. Bangar
Advocate for Income Tax Department : Mr. Alok Sharma

...
CORAM : ARUN R. PEDNEKER AND
VAISHALI PATIL-JADHAV, JJ.

DATED : 27th FEBRUARY, 2026.

ORDER :

1. Identical matters were placed before the Principal Seat of this Court and this Court in Writ Petition No.1813/2026 has passed following order :-

"1. The above Writ Petition inter alia challenges the Notice issued under Section 148 of the Income Tax Act, 1961 (for short "the IT Act") on various grounds. One of the grounds is that the Notice has been issued by the Jurisdictional Assessing Officer when the law mandates that it has to be issued by the Faceless Assessing Officer. This is a fatal defect, and therefore the Notice has to be quashed is the argument of the Petitioner. In support of the aforesaid contention, the Petitioner relies upon the decision of this Court in ***Hexaware Technologies Ltd. V/S Assistant Commissioner of Income-tax, Circle 15(1)(2) [(2024) 162 taxmann.com 225 (Bombay)***.

2. On the other hand, the learned advocate appearing on behalf of the Revenue stated that the decision in Hexaware Technologies Ltd. (supra) has been challenged before the Hon'ble Supreme Court, and the Hon'ble Supreme Court is likely to take up the matter shortly. He further submitted that now by the latest Finance Bill, 2026 the ratio laid down in

Hexaware Technologies Ltd. (supra) is sought to be superseded by a legislative amendment by inserting Section 147A with retrospective effect from 1st April 2021. Hence, the argument of the Petitioner that the Notice under Section 148 is defective because it is issued by the Jurisdictional Assessing Officer, would no longer survive.

3. We have heard the learned counsel for the parties, and also perused the papers and proceedings in the above Writ Petition. It is not in dispute that the issue raised in Hexaware Technologies Ltd. (supra) is pending before the Hon'ble Supreme Court. It is also not in dispute that by the latest Finance Bill, 2026, Section 147A is sought to be inserted with retrospective effect from 1st April 2021. However, the said section has not yet been brought on the said statute book. Considering these facts and circumstances, we issue **Rule** in the above Writ Petition. Respondents waive service.

4. Considering the issue involved in the present Writ Petition, we grant interim relief in as much as the Notice issued under Section 148, and/or all orders and notices emanating therefrom, shall remain stayed till the disposal of the above Writ Petition."

2. In the present Writ Petition, same issue is involved as in Writ Petition No.1813/2026. In view of the order passed at Principal Bench, same course is followed in the present Writ Petition.

3. **Rule.** Learned Advocates waive service for respective respondents.

4. Notice under Section 148 and/or all orders and notices emanating therefrom shall remain stayed till the disposal of this Writ Petition.

5. Liberty is reserved to the respondents to apply for hearing in the event of judgment being passed in Hexaware Technologies Ltd., (supra) by the Hon'ble Supreme Court.

6. All concerned to act upon authenticated copy of this order.

(VAISHALI PATIL-JADHAV,J.)

(ARUN R. PEDNEKER,J.)

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