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

WRIT PETITION NO. 855 OF 2026
(Milind Wasudeorao Gaikwad ..vs.. Principal Commissioner of Income Tax-1, Nagpur and others)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Mr. Zeeshan Z. Haq, Counsel for the petitioner,
Mr. Anand Parchure with Mr. B.N. Mohata, Counsel for the respondents.

CORAM : ANIL L. PANSARE & NIVEDITA P. MEHTA, JJ.
DATED : 6th FEBRUARY, 2026

Issue notice to the respondents, returnable on 06-03-2026.

2. Mr. Anand Parchure, learned Counsel, waives service of notice for the respondents.

3. The issue involved in the present petition is stated to be covered by the decision of this Court in *Hexaware Technologies Ltd. v. Assistant Commissioner of Income-tax, Circle 15(1)(2)* [(2024) 162 taxmann.com 225 (Bombay)]. During the pendency of the present petition, the Finance Bill, 2026 has been issued and has been tendered across the bar by the respondents. The said Finance Bill contemplates insertion of Section 147A in the Income-tax Act, 1961, which reads thus:

> *"147A. Notwithstanding anything contained in any judgment, order or decree of any court or in section 151A or in any scheme framed thereunder, for the removal of doubts, it is hereby clarified that the Assessing Officer for the purposes of sections 148 and 148A shall mean and shall always be deemed to have meant to be an Assessing Officer other than the National Faceless Assessment Centre or any assessment unit referred to in sub-section (3) of Section 144B."*

4. In view of the proposed insertion, the petitioner apprehends that the respondents may proceed further pursuant to the notice dated 31.03.2025.

5. In the wake of the above, during pendency of the petition, interim relief as prayed in prayer clause (c) is granted.

(Nivedita P. Mehta, J.) **(Anil L. Pansare, J.)**

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