Prasad Krishnarao Jagtap v. Assistant Commissioner of Income Tax, Circle Sangli & Ors.

WP 7879/2024

No neutral citation stated in supplied order | 2024-11-26

Rule issued and interim relief granted in terms of prayer (d), with liberty to apply after Supreme Court orders in Hexaware.

Income-tax Act,1961: sections 148

High Court of Bombay | 2-judge bench (Division Bench) | G. S. Kulkarni | Advait M. Sethna

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Prasad Krishnarao Jagtap challenged the section 148 notice dated 26 March 2024 issued by the jurisdictional Assessing Officer. Counsel relied on Hexaware Technologies, (2024) 464 ITR 430, to dispute that officer's competence. Revenue did not dispute the contention but sought the approach taken in J. D. Printer.

Source: PDF pp.1–2, paragraphs 2–4

02 DISCUSSION BY THE HON'BLE COURT

The Court noted other challenges besides the primary Hexaware issue. It followed the procedural approach in J. D. Printer and its observations in matters involving Hexaware, without finally adjudicating those grounds.

Source: PDF p.2, paragraphs 5–6

03 JUDICIAL DECISION

Rule was issued and service waived. Pending hearing and final disposal, interim orders were granted in terms of prayer clause (d). The parties were given liberty to apply after appropriate Supreme Court orders or final decision in Hexaware.

Source: PDF p.2, operative clauses (a)–(c)

04 OUTCOME / IN WHOSE FAVOUR

The petition remained pending with interim relief. Prayer clause (d) is not reproduced in the source, so the exact restraints cannot be stated from this order alone. The section 148 notice was not finally quashed.

Source: PDF p.2, operative order

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Admission and interim relief are not final success: Rule and protection pending final disposal keep the dispute alive. Revenue's recorded position on the Hexaware contention did not result in a final order invalidating this notice, particularly because the Court recognised additional issues. (PDF pp.1–2, paragraphs 3–6 and operative order)

Retrieve the prayer to identify the restraint: The Court incorporated prayer (d) without setting out its words. A practical compliance assessment must read that prayer; it would be unsafe to label the relief a particular recovery or reassessment stay solely from this two-page order. (PDF p.2, clause (b))

The liberty responds to later Supreme Court action: Either side may apply after appropriate orders or final decision in Hexaware. That express mechanism permits reconsideration as the linked litigation develops; the present source does not establish what happened later or dispose of the other grounds. (PDF p.2, paragraph 6 and clause (c))

Source: PDF pp.1–2, paragraphs 3–6 and operative order

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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