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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 13643/2024 & CM APPL. 57090/2024

REEL AND MOTION PICTURES LLP .....Petitioner

Through: Mr. Ruchesh Sinha, Ms. Monalisha Maity, Mr. Aakash Saini and Ms. Shilpa Chaudhary, Advocates.

versus

ACIT CIRCLE-43 (1) DELHI & ANR .....Respondent

Through: Appearance not given

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **16.12.2024**

1. The petitioner has filed the present petition, *inter alia,* praying as under:

> "*a) That this Hon'ble High Court be pleased to quash the impugned notice dated 13.08.2024issued U/s 148A(b), the order dated 31.08.2024 passed U/s 148A(d) for the A.Y. 2018-19 and the consequential notice dated 31.08.2024 issued U/s 148 of the Income Tax Act, 1961 against the Petitioner for the A.Y. 2018-19;*
>
> *b) That this Hon'ble High Court be pleased to pass a writ of and/or order and/or direction in the nature of prohibition commanding Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the said purported notice under section 148 of the Income Tax Act 1961 and/or in any proceedings initiated thereunder for the A.Y 2018-19;*"

2. The petitioner has premised its challenge to the impugned notices

issued under Section 148A(b) of the Income Tax Act, 1961 (hereafter *the Act*) and Section 148 of the Act on the ground that the Jurisdictional Assessing Officer (JAO) did not have the jurisdiction to initiate the proceedings under Section 148A and 148 of the Act after issuance of the Notification dated 29.03.2022 by the Central Board of Direct Taxes (CBDT) requiring reassessment proceedings to be conducted in a faceless manner.

3. The said issue is covered against the petitioner by the decision of this court in ***T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25 (3) New Delhi, Neutral Citation:2024:DHC:8330-DB.***

4. The petitioner has also raised other grounds, however, the petitioner does not seek to press the same in these proceedings while reserving the rights and contentions to urge the same before the concerned authorities.

5. The present petition is accordingly dismissed.

6. It is clarified that all rights and contentions of the parties to agitate the other issues before the concerned Income Tax Authorities, are reserved.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 16, 2024
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Click here to check corrigendum, if any