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

\+ W.P.(C) 13659/2024 & CM APPL. 57250/2024

VIPUL GOEL .....Petitioner

Through: Appearance not given

versus

INCOME TAX OFFICER WARD 34 5 DELHI .....Respondent

Through:

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

<u>O R D E R</u>

% 17.12.2024

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

> "*(i) Issue writ in the nature of Certiorari for quashing Order under Section 148A(d) of the Act dated 31.08.2024 (Annexure P-4) and Notice issued under Section 148 of the act dated 31.08.2024 (Annexure P-5) by the Respondent being illegal and contrary to the provisions of the Income tax Act, 1961; for assessment year 2018-19.*"

2. The principal ground on which the petitioner has challenged the notice under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) is that the same is issued by the Jurisdictional Assessing Officer (JAO). According to the petitioner, the said JAO did not have the jurisdiction to issue the said notice in view of the notification dated 29.03.2022 issued by Central Board of Direct Taxes (CBDT) for framing the e-Assessment of

Income Escaping Assessment Scheme, 2022. The petitioner also claims that he did not have sufficient opportunity to respond to the notice dated 18.08.2024 issued under Section 148A(b) of the Act.

3. Insofar as the petitioner's challenge regarding the jurisdiction of the Assessing Officer (AO) is concerned, the said issue stands covered against the petitioner by a decision of the Coordinate Bench of this Court in ***T.K.S. Builders Pvt. Ltd V. Income Tax Officer Ward 25(3);*** Neutral Citation No. ***2024:DHC:8330-DB***.

4. Insofar as the petitioner's contention that he had not been afforded sufficient time to file the response to the notice issued under Section 148A(d) of the Act is concerned, the said contention is unmerited. The petitioner was granted seven days' time to respond to the said notice as stipulated under Section 148A(b) of the Act.

5. It is also pertinent to note that the petitioner had sought further three days' time by a letter dated 26.08.2024 for filing a response to the said notice. However, he had failed file a response within the said period as well.

6. The impugned order under Section 148A(d) of the Act was passed on 31.08.2024 and the petitioner had not filed his response till the said date.

7. In view of the above, the present petition is dismissed.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024

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Click here to check corrigendum, if any