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

\+ W.P.(C) 13881/2024, CM APPL. 58090/2024 (Exemption) & CM APPL. 58091/2024 (Stay)

URMILA DEVI .....Petitioner

Through: Mr. Vivek Bansal, Advocate.

versus

INCOME TAX OFFICER, WARD 43(6), DELHI & ORS. .....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar & Mr. Rishabh Nangia, JSCs.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **05.11.2024**

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

> "a) issue a writ of and/or order and/or directions in the nature of certiorari, prohibition, mandamus or any other appropriate writ, order or direction quashing/set aside impugned notice issued under section 148A(b) of the Act dated 14.08.2024 (Annexure P/1), order dated 31.08.2024 passed under section 148A(d) of the Act (Annexure P/2) and consequential notice dated 31.08.2024 issued under section 148 of the Act (Annexure P/3) by the Respondents for AY 2018-19;
>
> b) pass such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

2. It is the petitioner's case that the Jurisdictional Assessing Officer (JAO) did not have the jurisdiction to initiate proceedings under Section 148A/148 of the Income Tax Act, 1961 (hereafter *the Act*), after issuance of the Central Board of the Direct Taxes (CBDT) Notification dated 29.03.2022, read with Section 151A of the Act.

3. Concededly, the controversy involved in the present petition is covered by the decision of the Co-ordinate Bench of this Court in ***TKS Builders Pvt. Ltd. v. Income Tax Officer Ward 25(3) New Delhi: Neutral Citation No. 2024:DHC:8330-DB.***

4. The petition is accordingly dismissed. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 05, 2024/*at*

Click here to check corrigendum, if any