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

\+ W.P.(C) 14200/2024 and CM APPL. 59409/2024

OM MURTI ISPAT LLP .....Petitioner

Through: Mr Nischaya Kantoor, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 46 (1) DELHI & ORS. .....Respondents

Through: Mr Abhishek Maratha, SSC.

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. Issue a writ of and/or order and or directions in the nature of certiorari or any other appropriate writ, order or direction quashing impugned notices dated 09.08.2024 issued by Respondent No. 1 under section 148A(b) of the Income Tax Act, 1961 ('the Act'), order dated 30.08.2024 passed by Respondent No. 1 under section 148A(d) of the Act, notice dated 30.08.2024 issued by Respondent No. 1 under section 148 of the Act for AY 2018-19, prior approval granted by Respondent No. 2 before passing order under section 148A(d) and all proceedings/ actions consequent to the initiation of reassessment proceedings
>
> AND
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> B. Issue writ and/or order and/or direction in the nature of certiorari or any other appropriate writ, order or direction quashing the initiation of impugned reassessment proceedings for assessment year 2018-19;
>
> AND
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> C. Without prejudice to the above, pass an order or direction declaring that explanation 1 to section 148(1) of the act in so far as it considers 'any information in the case of the assessee for the relevant assessment year in accordance with the risk management strategy

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formulated by the board from time to time" within the meaning of expression 'information with the assessing officer which suggests that the income chargeable to tax has escaped assessment' and permitting reopening under section 147/148 simply on the basis of such information as manifestly arbitrary and violative of the Constitution of India;

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/tr

Click here to check corrigendum, if any

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