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

\+ W.P.(C) 14607/2024 & CM APPL. 73563/2024

AMARJIT SINGH ARORA .....Petitioner

Through: Mr. Harsh Singhal, Ms. Mugdha Avnish Sharma and Mr. Utkarsh Singhal, Advocates

versus

UNION OF INDIA .....Respondent

Through: Mr. Sanjay Kumar, SSC, Ms. Monica Benjamin, JSC and Ms. Easha Kadian, JSC

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

O R D E R

% **17.12.2024**

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

> "*(a) issue a writ in the nature of Certiorari for quashing of notice dated 15.04.2023 issued under section 148 of the Income Tax Act by the Jurisdictional Assessing officer and consequence proceeding in pursuance of the notice dated 15.04.2023 without having jurisdiction after issuance of E-Assessment Faceless Scheme without due application of mind, illegally and arbitrarily;*
>
> *(b) issue a writ in the nature of prohibition restraining the Respondent No.2 from initiating the proceeding ahead in pursuance of notice under section 148 of the Income Tax Act, 1961 issued by Respondent No.4;*"

2. The present petition was listed on 18.10.2024 and this Court had passed the following order:-

> "*1. The petitioner has filed the present petition impugning the notice*

dated 15.04.2023 (hereafter the impugned notice) issued under Section 148 of the Income Tax Act, 1961 (hereafter the Act) in respect of assessment year (AY) 2019-20.

2. Although the petitioner has raised several grounds in the present petition, the learned counsel appearing for the petitioner has confined the scope of the present petition to challenge the impugned notice on the ground that the Jurisdictional Assessing Officer (JAO) had no jurisdiction to initiate proceedings after the Central Board of Direct Taxes' (CBDT) Notification dated 29.03.2022.

3. Issue notice.

4. The learned counsel appearing for the respondents accept notice.

5. This Court is informed that a batch of matters involving similar issue is listed before this Court on 16.12.2024. Accordingly, list the present petition on that date i.e., 16.12.2024.

6. In the meanwhile, the respondents are at liberty to file counter affidavit(s), if necessary, within a period of four weeks from date. The rejoinder, if any, be filed before the next date of hearing.

7. In the meanwhile, the proceedings for re-assessment, pursuant to the impugned notice, may continue. However, if an adverse order is passed, it shall not be given effect to till the next date of hearing."

3. As is apparent from the above, the petitioner has confined the challenge in the present petition to the jurisdiction of the Jurisdictional Assessing Officer to initiate proceedings under Section 148 of the Income Tax Act, 1961. The said issue is covered against the petitioner by a decision 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. In view of the above, the present petition is dismissed.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024/Aj