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

\+ W.P.(C) 14712/2024 & CM APPL. 61829/2024

GLITZ ADVERTISING PRIVATE LIMITED .....Petitioner

Through: Mr. Milind Gautam, Advocate

versus

INCOME TAX OFFICER WARD 10(1), DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs.

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

ORDER

% **16.12.2024**

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

> "*a) Pass an order quashing the Notice bearing no. ITBA/AST/S/148_1/2023-24/1063492192(1) dated 27/03/2024, issued to the Petitioner under Section 148 of Income Tax Act, 1961 for Assessment year 2020 -21.*
>
> *b) Pass an order quashing the consequential proceedings as may be initiated by the Income Tax Department to give effect to the Impugned Notice;*"

2. The present petition was moved on 21.10.2024 when this Court had passed the following order:-

> "*1. The petitioner has filed the present petition, inter alia, impugning the notice dated 27.03.2024 (hereafter the impugned notice) under*

Section 148 of the Income Tax Act, 1961 (hereafter the Act) on the ground that the same has been issued by the Jurisdictional Assessing Officer (hereafter the JAO), who
has no jurisdiction to issue the same after the Central Board of Direct Taxes (CBDT) notification dated 29.03.2022.

2. Issue notice.

3. The learned counsel for the respondent accepts notice.

4. This Court is informed that a batch of matters involving the similar issue, as involved in the present petition, is now listed for hearing on 16.12.2024.

5. Accordingly, list the present petition also on 16.12.2024.

6. In the meanwhile, the counter-affidavit, if any, be filed within four weeks from date. Rejoinder, if any thereto, be filed before the next date of hearing.

7. The reassessment proceedings pursuant to the impugned notice may continue, however, in case any final order against the petitioner is passed, the same shall not be given effect to, till the next date of hearing."

3. It is apparent from the order that the petitioner had confined the present petition challenging the jurisdiction of the Assessing Officer to initiate proceedings under Section 148 of the Income Tax Act, 1962.

4. Concededly, the said issue is covered by the 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***.

5. Learned counsel for the petitioner requests that its rights to raise further issues before the Income Tax Authorities be left open. It is so directed.

6. In view of the above, the present petition is disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 16, 2024
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