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

\+ W.P.(C) 14776/2024 & CM APPL. 62080/2024

SHIVPRIYA TRADING AND FINANCE CO. PVT. LTD.

.....Petitioner

Through: Mr. Gautam Jain, Mr. Deepanshu Jain, Mr. Shaantanu Jain, Mr. Manish Yadav and Mr. Prateek Kumar, Advocates.

versus

INCOME TAX OFFICER, WARD 23(1), DELHI

.....Respondent

Through: Mr. Sunil Agarwal, Senior Advocate with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar and Mr. Utkarsh Tiwari, Advocates.

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) allow the present Writ Petition;*

b) issue a writ of certiorari or writ of mandamus or appropriate writ, direction or order for quashing and setting aside the impugned notice dated 19.03.2024 u/s 148 of the Act issued by respondent in the petitioner's case for A.Y. 2022-23; and

c) issue a writ of certiorari or writ of mandamus or appropriate writ, direction, or order for quashing the proceedings initiated vide the *impugned notice dated 19.03.2024 u/s 148 of the Act; and*

d) grant an ad-interim ex-parte relief in terms of above prayers, inter alia, staying all proceedings/ actions subsequent/ consequent to the impugned notice dated 19.03.2024 issued under section 148 of the Act for AY 2022-23, during the pendency of the present petition;"

2. The present petition was moved on 22.10.2024 when this Court had passed the following order:-

"*3. At the outset, learned counsel for the petitioner has confined the present petition to challenging the jurisdiction of the Jurisdiction Assessing Officer (hereafter the JAO) to issue the notice dated 28.08.2024 under Section 148 of the Income Tax Act, 1962 (hereafter the Act) which is impugned in the present petition.*

4. He submits that after issuance of a notification dated 29.03.2022 by the Central Board of Direct Taxes (hereafter the CBDT), the JAO has no jurisdiction to initiate any re-assessment proceedings.

5. A batch of matters involving similar issue is now listed before this Court on 16.12.2024. Accordingly, list the present matter on the said date.

6. In the meantime, the respondent is at liberty to file a counter affidavit, if necessary, within a period of four weeks from today. Rejoinder thereto, if any, be filed before the next date of hearing.

7. The re-assessment proceedings will continue, however, if any adverse order is passed, the same would not be given effect to, till the next date of hearing.

8. List on 16.12.2024."

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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Click here to check corrigendum, if any