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

\+ W.P.(C) 14900/2024 & CM APPL. 62470/2024

AJAY BHAGWANI .....Petitioner

Through: None

versus

PRINCIPAL COMMISSIONER OF INCOME TAX,
DELHI - 20 & ANR .....Respondent

Through: Mr. Gaurav Gupta, Senior Standing Counsel with Mr. Shivendra Singh, Mr. Yojit Pareek, Advocates.

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

<u>O R D E R</u>

% **16.12.2024**

1. None appears for the petitioner.

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

> "*i. Issue a writ, order or direction more particularly a writ in the nature of certiorari for quashing the impugned notice u/s 148 of Income tax Act, 1961 ('the Act') dated 28/03/24 for AY 2020-21 issued by the Jurisdictional Assessing Officer (JAO); the issue of notice u/s 148 by the JAO being invalid and without jurisdiction as the same is to be issued only in a faceless manner by the Faceless Assessing Officer (FAO) under the clear provisions of section 151A of the Act read with Central Board of Direct Taxes (CBDT) notification dated 29/03/22; this Court vide its interim orders in innumerable cases in challenge to issuance of notice u/s*

148 by the JAO and not by the FAO granted interim protection & that more recently this Court vide its interim orders dated 16/10/24 in three cases on identical challenge to issuance of notice u/s 148 by the JAO and not by the FAO granted interim protection and had also noted that a batch of matters on this issue is listed before this Court on 16/12/24;

ii. Award cost of these proceedings to the Petitioner."

3. The present petition was listed on 23.10.2024 when this Court had passed the following order:-

"*3. The petitioner has filed the present petition impugning the notice dated 28.03.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter the Act) in respect of the assessment year 2020-21 on the ground that the Jurisdictional Assessing Officer (hereafter JAO) did not have the jurisdiction to issue the said notice after issuance of notification dated 29.03.2022 by the Central Board of Direct Taxes.*

4. 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.

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

6. In the meanwhile, 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.

7. List on 16.12.2024."

1. It is pointed out that the issue canvassed by the petitioner is now covered against the petitioner by 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 16, 2024
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Click here to check corrigendum, if any