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

\+ W.P.(C) 17345/2024 & CM APPL. 73876/2024

DWARKESH ALLOYS PVT LTD .....Petitioner

Through: Ms. Jyoti, Proxy Counsel for Mr. Madhur Aggarwal.

versus

UNION OF INDIA INCOME TAX DEPARTMENT & ANR. .....Respondents

Through: Mr. Indruj Singh Rai, Senior Standing Counsel with Mr. Sanjeev Menon, Mr. Rahul Singh and Mr. Anmol Jagga, Advocates.

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

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

% **17.12.2024**

<u>CM APPL. 73875/2024</u>

1. Exemption allowed subject to all just exceptions.

2. The application stands disposed of.

<u>W.P.(C) 17345/2024 & CM APPL. 73876/2024</u>

3. The petitioner has filed the present petition impugning a notice dated 23.04.2024 issued under Section 148 of the Income Tax Act, 1961. The learned counsel for the petitioner contends that the said notice has been issued without jurisdiction as the reassessment was required to be conducted under the Faceless Scheme.

4. He submits that in terms of the notification dated 29.03.2022 issued

by CBDT, the reassessment proceedings are required to be proceeded by Faceless Assessing Officer (hereafter the FAO).

5. This issue is covered against the petitioner by a recent 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***.

6. The petition is accordingly dismissed.

7. Pending application also stands disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024
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Click here to check corrigendum, if any