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

\+ W.P.(C) 11200/2024 CM APPL. 46313/2024

VIPIN AUTOMOBILES PRIVATE LIMITED

.....Petitioner

Through: Mr. Nitin Kanwar, Mr. Dushyant Nayak, Mr. Jitender Singh, Mr. Rajiv Kumar and Mr. Akhilesh Kumar, Advs.

versus

INCOME TAX OFFICER & ANR.

.....Respondent

Through: Mr. Ruchir Bhatia SSC with Mr. Anant Mann JSC and Mr. Abhishek Anand, Adv.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 27.11.2025

1. This petition has been filed with the following prayers:

> *"1) It is therefore, prays that this Hon'ble Court may kindly be pleased to:- Issue a writ of CERTIORARI or any other appropriate writ, order or direction quashing the Impugned Order u/s 148A(d) dated 27.03.2024, and Impugned notice u/s 148 dated 27.03.2024 of the Income Tax Act, 1961 and*
> *other Consequential proceedings;*
> *2) Issue a writ of PROHIBITION or any other appropriate writ, order or direction to prohibit the Assessing Officer and any other income Tax Authority regarding the Impugned Order u/s 148A(d) dated 27.03.2024, and Impugned notice u/s 148 dated 27.03.2024 of the Income Tax Act, 1961 to do any consequential reassessment proceedings and any other Consequential proceedings; and*
> *3) For such further and other reliefs, including costs of*

this Petition, as this Hon'blc Court may deem fit and proper in the nature and circumstances of the case;"

2. The only ground on which the present petition has been filed by the petitioner is that the Jurisdictional Assessing Officer does not have the competence to initiate proceedings for reassessment.

3. The submission of Mr. Nitin Kanwar, Advocate appearing for the petitioner is primarily relying upon the judgment of the Bombay High Court in the case of ***Hexaware Technologies Ltd. vs. Assistant Commissioner of Income Tax, 2024 SCC OnLine Bom (1249)***. He do as concede to the fact that this court in ***TKS Builders Pvt. Ltd. Vs. Income Tax Officer Ward 25(3) New Delhi Neutral Citation 2024;DHC;8330-DB*** has held that both the Jurisdictional Assessing Officer (JAO) and the Faceless Assessing Officer (FAO) have the concurrent jurisdiction to initiate proceedings for reassessment. He do concede that this issue is pending for consideration before the Supreme Court.

4. Suffice to state that as this Court has passed the judgment in the case of ***TKS Builders (supra)*** and the same is binding on this Court so the challenge by the petitioner on this ground is not sustainable. In fact, this Court in subsequent writ petitions ***Yukti Export v. ITO, 2025:DHC:8710-DB and All India Kataria Education Society v. DCIT, W.P.(C) 14225/2025*** have on an identical issue dismissed the writ petitions.

5. Mr. Nitin Kanwar, Advocate appearing for the petitioner states that against the orders passed by this court dismissing the identical writ petitions, the Supreme Court has issued notice and stayed the assessment proceedings.

6. We have on a similar plea has recently in a batch of writ petitions being W.P.(C) 16937/2025 and connected petitions dismissed the petitions

vide order dated 21.11.2025.

7. If that be so, for parity of reasons, we do not see any merit in the contention raised by Mr. Kanwar, as we are bound by the judgment passed by this court in TKS Builder (supra). Accordingly, this petition is dismissed.

8. At this stage, Mr. Kanwar states that liberty be granted to the petitioner to approach this Court after the decision is rendered by the Supreme Court.

9. Suffice to state that a judgment rendered by the Supreme Court being binding, surely it would be for the petitioner to avail remedy, if any available in accordance with law.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 27, 2025

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