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

\+ W.P.(C) 13149/2025

MEHAK JAGGA .....Petitioner

Through: Mr. Abhimanyu Jhamba, Mr. Thonpinao Thangal, Ms. Ayushi Srivastava, Advs.

versus

INCOME TAX OFFICER & ANR. .....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, JSC, Ms. Madhavi Shukla, JSC, Mr. Anshuman Jindal, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE ANISH DAYAL

O R D E R

% **28.08.2025**

CM APPL. 53902/2025(Exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 13149/2025 CM APPL. 53901/2025(Stay)

3. This petition has been filed by the petitioner with the following prayers:

> "*a. Writ of Certiorari or Writ, Order or Direction in the nature of Certiorari, or any other appropriate Writ, Order or Direction under Article 226 / 227 of the Constitution of India quashing Notice u/s 148 of the Act dated 25.06.2025 for AY 2019-20;*
> *b. Writ of Certiorari or Writ, Order or Direction in the nature of Certiorari, or any other appropriate Writ,Order or Direction under Article 226 / 227 of the Constitution of India quashing the order u/s 148A(3) of the Act dated 25.06.2025 for AY 2019-20;*
> *c. A Writ of Prohibition as Writ, order or direction in the nature of Prohibition, or any other appropriate Writ, order of direction under Article 226/227 of the Constitution of India restraining the Respondent from*

continuing with the reassessment proceedings during the pendency of the present petition; and..”

4. The petitioner has challenged the impugned order dated 25.06.2025 passed under Section 148A(3) of the Income Tax Act, 1961 [‘**the Act**’] and notice dated 25.06.2025 issued under Section 148 of the Act, relatable to the Assessment Year [‘**AY**’] 2019-20 primarily on two grounds:

(i) that the proceeding for re-assessment has been initiated by jurisdictional Assessing Officer [‘**AO**’] and not by faceless AO who is competent.

(ii) that even on merits, no case has been made out by the revenue for calling for re-assessment by issuing notice under Section 148 of the Act.

5. At the outset, the learned counsel states that for the purpose of this petition he shall only press his first submission, that is, the jurisdictional AO had no power to initiate the process of re-assessment. He clarifies that the second submission is not being pressed.

6. The submission (i) being the only submission advanced by the learned counsel for the petitioner, suffice to state the issue has been settled by this Court in the case of ***TKS Builders Pvt. Ltd. vs ITO Ward 25(3) New Delhi* Neutral Citation 2024: DHC: 8330-DB** and the same is binding on us.

7. In this regard, he has also fairly drawn our attention to order dated 23.01.2025 in WP(C) No. 13229/2024 ***PC Jeweller Ltd. vs Assistant Commissioner of Income Tax and Anr*** wherein a coordinate bench of this Court by relying upon ***TKS Builders Pvt. Ltd*** (supra) has dismissed the petition in the following manner.

“1. The petitioner has filed the present petition, inter alia, praying as under:

“Issue writ in the nature of mandamus/certiorari or any other

appropriate writ, order or direction for quashing of:
(a) the notice dated 09.08.2024 issued by Respondent No.1 under section 148A(b) of the Act;
(b) the order dated 29.08.2024 passed by Respondent No.1 under Section 148A(d) of the Act; and
(c) the notice dated 29.08.2024 issued under section 148 of the Act, for assessment year 2018-19, and all proceedings/actions consequent thereto for assessment year 2018-19"

2.The petitioner has premised its challenge to the impugned notices issued under Section 148A(b) of the Income Tax Act, 1961 (hereafter the Act) and Section 148 of the Act on the ground that the Jurisdictional Assessing Officer (JAO) did not have the jurisdiction to initiate the proceedings under Section 148A and 148 of the Act after issuance of the Notification dated 29.03.2022 by the Central Board of Direct Taxes (CBDT) requiring reassessment proceedings to be conducted in a faceless manner.

3. The said issue is covered against the petitioner by the decision of this court in ***T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25 (3) New Delhi, Neutral Citation:2024:DHC:8330-DB****.*

4. The petitioner seeks to reserve the rights and contentions to urge the same before the concerned authorities.

5. The present petition is accordingly dismissed.

6. It is clarified that all rights and contentions of the parties to agitate the other issues before the concerned Income Tax Authorities, are reserved."

8. Accordingly, the petition is dismissed. The application having become infructuous, is also dismissed.

V. KAMESWAR RAO, J

ANISH DAYAL, J

AUGUST 28, 2025
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