$~58

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

\+ W.P.(C) 13229/2024 & CM APPL. 55196/2024

PC JEWELLER LIMITED .....Petitioner

Through: Mr. Vaibhav Kulkarni, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR .....Respondent

Through: Mr. Puneet Rai, Senior Standing Counsel with Mr. Ashvini Kumar and Mr. Rishabh Nangia, Standing Counsels.

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

O R D E R

% 23.01.2025

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.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

JANUARY 23, 2025
yrj