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

\+ W.P.(C) 13333/2024 &CM APPL. 55697/2024

MS. ARHAM INFRABUILD LIMITED .....Petitioner

Through: Mr. Harshit Chauhan and Mr. S. Krishnan, Advocates

versus

INCOME TAX OFFICER & ORS .....Respondent

Through: Mr. Debesh Panda, SSC, Mr. Vikramaditya Khan, Ms. Zehra Khan, JSCs, Ms. Yashika Gupta and Ms. A. Shankar, Advocates

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

O R D E R

% 10.03.2025

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

> "*a. Issue a writ in the nature of Certiorari quashing the notices issued under section 148A(b) of the Act, order dated 25.04.2023 passed under section 148A(d) of the Act, and notice dated 25.04.2023 issued under section 148 of the Act in the case of the Petitioner for AY 2019-20;*
>
> *b. Issue directions to the Respondents restraining them from continuing with proceedings based on the impugned notices as above, or direct that any such proceedings shall not be given effect to, during pendency of the present writ petition;*
>
> *c. To grant waiver from filing of certified copies of annexures to this writ petition;*
>
> *d. To pass any other order as deemed fit and proper in the interests of justice.*"

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 present petition is accordingly dismissed.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

MARCH 10, 2025
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