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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 15081/2025 CM APPL. 62040/2025**
SHEETAL JAGGA

.....Petitioner

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

versus

INCOME TAX OFFICER & ANR.

.....Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, JSC, Ms. Madhavi Shukla, JSC
and Mr. Udit Dad, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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17.12.2025

1. This petition has been filed 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”

2. The only plea urged by the counsel for the petitioner is that it is the Faceless Assessing Officer, who shall have the jurisdiction to initiate proceedings and not the Jurisdictional Assessing Officer.
3. The issue in the case in hand in so far as this Court is concerned, is covered by the judgment in the case of ***T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25(3) New Delhi, 2024 SCC OnLine Del 7508*** in as much as both the officers have concurrent jurisdiction to initiate proceedings. We by following the mandate of this Court in the case of ***T.K.S. Builders Pvt. Ltd. (supra)***, hold that the only plea urged by the learned counsel for the petitioner cannot be accepted.
4. The petition along with pending application is, accordingly, dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 17, 2025/sr