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

\+ W.P.(C) 18495/2025 & CM APPL. 76713-14/2025

ROHIT KUMAR JAIN

.....Petitioner

Through: Mr Sumit Lalchandani, Advocate.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 61(1) DELHI

.....Respondent

Through: Mr. Indruj Singh Rai, SSC Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs and Mr. Gaurav Kumar, Advocate

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE MINI PUSHKARNA

O R D E R

% 05.12.2025

1. This petition has been filed by the petitioner, with the following prayers:-

> *"a) Issue a writ of and/or order and or directions in the nature of certiorari or any other appropriate writ, order, or direction quashing impugned notice dated 27.03.2025 issued under Section 148A(1) of the Act and the impugned order dated 25.06.2025 passed under Section 148A(3) of the Act; and the impugned notice dated 25.06.2025 issued under Section 148 of the Act;*
> *b) Issue a writ of and/or order and/or direction in the nature of Prohibition commanding Respondent to forebear from giving effect to and/or taking any*

step whatsoever pursuant to and/or in furtherance of the said purported notice under Section 148 of the Act and/or in any proceedings initiated thereunder for the AY 2021-22, and grant stay on the reassessment proceedings;
c) Issue any other Writ, order, or direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.
d) To dispense with from filing certified copies of Annexures.
e) To allow the writ petition with cost in favor of the Petitioner and against the Respondent."

2. One of the submissions made by the learned counsel for the petitioner is that the Jurisdictional Assessing Officer (JAO) does not have the jurisdiction to initiate the reassessment proceedings. According to him, it is the Faceless Assessing Officer (FAO), who has the jurisdiction.

3. The issue in this regard is settled by a Coordinate Bench of this Court in ***T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25(3) New Delhi, 2024:DHC:8330-DB.***

4. After some arguments, Mr. Lalchandani, appearing for the petitioner states that though he has urged other grounds in the writ petition, he shall not press this petition as the petitioner shall canvass these grounds before the Assessing Officer (AO) for his consideration. If that be so, this petition is closed.

5. We make it clear that the petitioner shall be at liberty to take all pleas both on facts and in law, before the Assessing Officer.

6. Insofar as the plea with regard to the non-supply of material by the AO, it goes without saying that if such a request is made, the AO shall consider the plea in accordance with law.

7. The pending applications are also disposed of as having become infructuous.

V. KAMESWAR RAO, J

MINI PUSHKARNA, J

DECEMBER 05, 2025

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