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

\+ W.P.(C) 19176/2025 CM APPL. 79883/2025 CM APPL. 79884/2025

RAKESH JAIN

.....Petitioner

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee Advs.

versus

INCOME TAX OFFICER WARD 29(1) & ANR.

.....Respondent

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain, Ms. Madhavi Shukla, Jr. SCs and Mr. Udit Dad, Advocate.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 18.12.2025

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

> *"(a) a Writ of Certiorari or a Writ in the nature of Certiorari or any other Writ, Order or Direction under Article 226 of the Constitution of India quashing and/or setting aside the impugned notice under Section 148 dated 09.06.2025 (Annexure P-1) and the order under Section 148A(3) of the Act dated 09.06.2025 for the assessment year 2019-20 (Annexure P-2);*
>
> *(b) a Writ of Prohibition or a Writ in the nature of Prohibition or any other Writ, Order or Direction under Article 226 of the Constitution of India directing Respondents No.1 and 2 not to take any action in furtherance to the Section 148 dated 09.06.2025 (Annexure P-1) and the order under Section 148A(3) of the Act dated 09.06.2025 for the assessment year 2019-20 (Annexure P-2)*

during the pendency of this petition;
(c) To pass ad-interim orders in terms of prayer (b) above and;
(d) To grant the Petitioner such further or other relief as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

2. The submission made by Mr. Satyen Sethi, learned counsel for the petitioner is primarily, that it is the Faceless Assessing Officer (FAO), who is competent to initiate proceedings and not the Jurisdictional Assessing Officer (JAO).

3. Suffice to state that the issue is covered insofar as this court is concerned in terms of the judgment of this Court in the case of ***TKS Builders Pvt. Ltd. v Income Tax Officer Ward 25(3) New Delhi Neutral Citation 2024;DHC;8330-DB***.

4. In other words, both the FAO as well as JAO are competent to initiate proceedings under Section 148 of the Income Tax Act, 1961 (Act).

5. If that be so, for parity of reasons and the fact that the issue stands settled, the only submission made by Mr. Satyen Sethi cannot be accepted.

6. The writ petition along with pending applications is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 18, 2025
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