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

\+ W.P.(C) 615/2026 CM APPL. 3071/2026 CM APPL.3072/2026

KAVITA VERMA .....Petitioner

Through: Mr. Vikas Verma, Mr. Durgesh Gupta and Mr. Krishan Aggarwal, Advs.

versus

INCOME TAX OFFICER & ORS. .....Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain and Ms. Madhavi Shukla, JSCs and Mr. Udit Dad, Adv.
Mr. Abhishek Gupta, SPC for UOI.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 16.01.2026

1. The basic issue as canvassed by the petitioner in the instant case is that the notice dated 28.03.2025 issued under Section 148 of the Income Tax Act, 1961 could not have been issued by respondent No.1.

2. This question has been decided against the assessee by a coordinate bench of this Court vide its judgment in the case of **T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25 (3) New Delhi**, NC : 2024:DHC:8330-DB.

3. In the light of judgment of **TKS Builders Pvt. Ltd.** (***supra***), the petition is dismissed. All pending applications are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 16, 2026/ss