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

\+ W.P.(C) 1503/2026 CM APPL. 7345/2026 CM APPL. 7346/2026, CM APPL. 7347/2026

LAKSHAY CREATION .....Petitioner

Through: Mr. Anand Chaudhari, Advocate.

versus

INCOME TAX OFFICER WARD 60(7) DELHI .....Respondent

Through: Mr. Apoorv Agarwal, JSC.

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

O R D E R

% **03.02.2026**

1. The petition in the present writ petition has challenged the notice dated 10.04.2024 which has been issued by Faceless Assessing Officer (*hereinafter referred to as 'FAO'*) to the petitioner-assessee for the Assessment Year (AY) 2017-18.

2. Mr. Anand Chaudhari, learned counsel for the petitioner argued that though this Court has held that the FAO can issue notice under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), there is a Bill in offing and a memorandum in respect thereof, shows that it was always the legislative intent that the notice under Section 148 of the Act of 1961 shall be issued by the Jurisdictional Assessing Officer (JAO).

3. Mr. Apoorv Agarwal, learned Junior Standing Counsel for the respondent, on the other hand, submitted that the issue in hand has already

been decided by this Court vide its judgment rendered in ***T.K.S. Builders (P.) Ltd. v. Income-tax Officer*** reported in [2024] 167 taxmann.com 759 (Delhi) and followed by various other orders, the present petition be dismissed.

4. In rejoinder, Mr. Anand Chaudhari, learned counsel for the petitioner submitted that against the order dated 14.10.2025 passed by this Court dismissing the writ petition filed by the petitioner bearing W.P.(C) 15741/2025, the petitioner has preferred an SLP bearing Special Leave Petition (C) No. 33649-33654/2025 which is pending for consideration before Hon'ble the Supreme Court and an interim order dated 24.11.2025 has been passed therein allowing the assessment proceedings to continue, however recovery has been stayed.

5. Having heard learned counsel for the parties, we are of the view that since all the petitions have been disposed of by this Court in light of the judgment rendered in ***T.K.S. Builders (P.) Ltd.*** (supra), it will not be proper and just to take a view different from what has been consistently taken by this Court.

6. The petition is thus, dismissed. All pending applications also stand disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 3, 2026/MR