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

\+ W.P.(C) 14623/2024 and CM APPL. 70860/2025, CM APPL. 76047/2025

JH FASHIONS PRIVATE LIMITED .....Petitioner

Through: Mr. Nitin Kumar, Advocate.

versus

INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC.

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

O R D E R

% **21.01.2026**

CM APPL. 76047/2025 (for direction)

1. The instant application has been moved by the petitioner seeking leave to press other ground which has been taken in the writ petition.

2. On perusal of the order dated 18.10.2024, which has been passed by this Court, at the first instant, clearly reveals that it was at petitioner's instance that the petition was confined only to limited scope or ground of 'Jurisdictional Assessing Officer' *vis-a-vis* the 'Faceless Assessing Officer'.

3. It will not be out of place to reproduce paragraph Nos. 3, 4 and 5 of order dated 18.10.2024, which reads as under;

> *"3. The petitioner has filed the present petition impugning the notice dated 23.08.2024 (hereafter the impugned notice) issued under Section 148 of the Income Tax Act, 1961 (hereafter the Act) in respect of assessment year (AY) 2018-19.*

> *4. Although the petitioner has raised several grounds in the present petition, the learned counsel appearing for the petitioner has confined the scope of the present petition to challenge the impugned notice on the ground that the Jurisdictional Assessing Officer (JAO) had no jurisdiction to initiate proceedings after the Central Board of Direct Taxes' (CBDT) Notification dated 29.03.2022.*
> *5. Issue notice."*

4. Such being the position, petitioner cannot wriggle out of the concession he had given and take a plea that he wants to raise all the grounds, particularly when the issue of Jurisdictional Assessing Officer *vis-a-vis* the Faceless Assessing Officer has been held against it.

5. Application is, therefore, rejected.

W.P.(C) 14623/2024 and CM APPL. 70860/2025 (for direction) in

6. ***CM APPL. 70860/2025*** has been moved by the respondent No.1-Income Tax Department, *inter alia*, praying that the interim order passed by this Court be vacated, as the issue for which the writ petition was entertained stands already decided against the Assessee vide judgment dated 28.10.2024 in the case of ***T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25(3) New Delhi, W.P.(C) 1968/2023***.

7. Having heard learned counsel for the parties, we are of the view that since the issue has been decided by this Court against the petitioner-assessee in the case of ***T.K.S. Builders Pvt. Ltd. (supra)***, instead of vacating the order, the writ petition itself deserves to be dismissed.

9. Hence, following the judgment dated 28.10.2024 rendered in the case of ***T.K.S. Builders Pvt. Ltd. (supra),*** the present writ petition is dismissed.

10. The petitioner shall, however, be free to raise all other pleas which

have been taken in the present writ petition before the Assessing Officer in accordance with law.

11. The petitioner shall be free to file his objections/reply (if not already filed) by 10.02.2025. The Faceless Assessing Officer shall consider the same and pass an order thereafter, in accordance with law.

12. The petition is dismissed alongwith pending applications.

13. Next date of hearing *i.e.* 08.04.2026 shall stand cancelled.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 21, 2026/MR