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

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Date of Decision: 15.09.2025

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W.P.(C) 14225/2025

ALL INDIA KATARIA EDUCATION SOCIETYPetitioner

Through: Ms. Kavita Jha, Sr. Adv, Mr. Anand Chaudhary, Mr. Kumail Abbas, Mr. Deepanshu Mehta, Ms. Sahar Irfan, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 2 DELHI & ANR.Respondent

Through: Mr. Anurag Ojha, SSC, Mr. V K Saksena, JSC, Ms. Hemlata Rawat, JSC, Mr. Abhay Singh, Mr. Saurabh, Mr. Dipak Raj Singh, Advs.

CORAM:**HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MR. JUSTICE VINOD KUMAR****V. KAMESWAR RAO, J. (ORAL)****CM APPL. 58382/2025(exemption)**

1. Exemption is allowed subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 14225/2025, CM APPL. 58380/2025, CM APPL. 58381/2025

3. This petition has been filed with the following prayers:

“(i) Quash and set aside the impugned notice dated 16.07.2025 issued under Section 148 of the Act and impugned proceedings initiated under Section 147 of the Act in consequence thereof for being patently illegal, contrary to the applicable law,



passed/issued without jurisdiction, and other grounds taken vide present Petition;”

4. The issue which has been raised in the writ petition is, whether the Jurisdictional Assessing Officer (JAO) or the Faceless Assessing Officer (FAO) shall be competent to initiate reassessment proceedings.

5. Ms. Kavita Jha, learned Senior Counsel for the appellant, fairly states that the issue in so far as Delhi is concerned is covered by the judgment in the case of ***TKS Builders Pvt. Ltd. v. Income Tax Officer, Ward 25(3) New Delhi, NC- 2024:DHC:8330-DB***. She also states that a writ petition being, ***PC Jeweller Limited v. Assistant Commissioner of Income Tax & Anr. W.P.(C) 13229/2024*** decided on 23.01.2025, involving the same issue has been dismissed by the Division Bench of this Court relying upon the ***TKS Builders (supra)***, and the SLP filed thereof has been entertained by the Supreme Court and the Supreme Court has directed that it shall be open to the respondent to proceed with the reassessment proceedings, however, any adverse order passed against the petitioners therein shall not be given effect until further orders.

6. She has also drawn our attention to an order passed by this Court on 28.08.2025 in ***Mehak Jagga v. Income Tax Officer & Anr, Writ Petition 13149/2025*** wherein this Court referring to the position of law in ***TKS Builders (supra)*** and also following ***PC Jewellers Ltd. (supra)*** has dismissed the writ petition.

7. For parity of reasons in paragraph 6 onwards of ***Mehak Jagga (supra)***, which we reproduce as under, the writ petition is dismissed:-

“6. The submission (i) being the only submission advanced by the learned counsel for the petitioner, suffice to state the issue has been settled by this Court in the case of TKS Builders Pvt.



Ltd. vs ITO Ward 25(3) New Delhi Neutral Citation 2024: DHC: 8330-DB and the same is binding on us.

7. In this regard, he has also fairly drawn our attention to order dated 23.01.2025 in WP(C) No. 13229/2024 PC Jeweller Ltd. vs Assistant Commissioner of Income Tax and Anr wherein a coordinate bench of this Court by relying upon TKS Builders Pvt. Ltd (supra) has dismissed the petition in the following manner

“1. The petitioner has filed the present petition, inter alia, praying as under:

“Issue writ in the nature of mandamus/certiorari or any other appropriate writ, order or direction for quashing of:

(a) the notice dated 09.08.2024 issued by Respondent No.1 under section 148A(b) of the Act;

(b) the order dated 29.08.2024 passed by Respondent No.1 under Section 148A(d) of the Act; and

(c) the notice dated 29.08.2024 issued under section 148 of the Act, for assessment year 2018-19, and all proceedings/actions consequent thereto for assessment year 2018-19”

2.The petitioner has premised its challenge to the impugned notices issued under Section 148A(b) of the Income Tax Act, 1961 (hereafter the Act) and Section 148 of the Act on the ground that the Jurisdictional Assessing Officer (JAO) did not have the jurisdiction to initiate the proceedings under Section 148A and 148 of the Act after issuance of the Notification dated 29.03.2022 by the Central Board of Direct Taxes (CBDT) requiring reassessment proceedings to be conducted in a faceless manner.

3. The said issue is covered against the petitioner by the decision of this court in T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25 (3) New Delhi, Neutral Citation:2024:DHC:8330-DB.



- 4. The petitioner seeks to reserve the rights and contentions to urge the same before the concerned authorities.*
- 5. The present petition is accordingly dismissed.*
- 6. It is clarified that all rights and contentions of the parties to agitate the other issues before the concerned Income Tax Authorities, are reserved.”*
- 8. Accordingly, the petition is dismissed. The application having become infructuous, is also dismissed.”*
8. The pending applications stand dismissed as infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 15, 2025

RT