

Court No. - 2

Case :- WRIT TAX No. - 335 of 2024

Petitioner :- The Associated Journals Ltd. Thru. Auth. Representative Mr. Sanjeev Kumar

Respondent :- Asst. Commissioner Of Income Tax Lko And 2 Others

Counsel for Petitioner :- Ashok Kumar Singh, Anshuman Singh, Geetika Yadav

Counsel for Respondent :- Kushagra Dikshit, Neerav Chitravanshi

Hon'ble Rajan Roy, J.

Hon'ble Brij Raj Singh, J.

1. Heard Sri Prashant Chandra, learned Senior Advocate assisted by Sri Anshuman Singh and Ms. Geetika Yadav for the petitioner, Sri Neerav Chitravanshi, learned counsel appearing for opposite party no.3 and Sri Kushagra Dikshit, learned counsel appearing for opposite parties no.1 and 2.

2. Subject to the objection of Sri Neerav Chitravanshi, counsel for the Revenue along with Sri Kushagra Dikshit that notices under Section 148A(b) of the Income Tax Act, 1961 (for short "Act, 1961") were issued on 29.03.2023 and thereafter the petitioner has been participating in the proceedings and the petitioner has filed this petition in December, 2024 challenging the said notices as also the subsequent notice under Section 148 of the Act, 1961, the crux of the issue involved in this case is as to whether the notices issued under Section 148A(b) and Section 148 of the Act, 1961 can be issued by the jurisdictional assessing authority or they are required to be issued by an officer who has been assigned the matter through automated allocation in terms of the notification dated 29.03.2022 issued under Section 151A (1)(2) of the Act, 1961.

3. The petitioner's counsel relies upon a Division Bench judgment of the Bombay High Court in the case of *Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax and others*,. (2024) 464 ITR 430, whereas counsel for the

Revenue relies upon another Division Bench judgement of the Delhi High Court rendered in a bunch of cases leading petition being *Writ Petition (C) No.1968 of 2023, T.K.S. Builders Private Limited Vs. Income Tax Officer, Ward-25(3), New Delhi*, decided on 28.10.2024 and another judgement of the Madras High Court delivered recently on 20.12.2024.

4. It is also the case of the petitioner that reply submitted by it under Section 148-A(c) of the Act, 1961 has not been considered as is mandatory, therefore, the proceedings are illegal and without jurisdiction.

5. Put up on 08.01.2025, as fresh.

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(Brij Raj Singh, J.) (Rajan Roy, J.)

Order Date :- 3.1.2025

Rao/-