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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

% Date of decision: 5<sup>th</sup> February, 2026.

+ W.P.(C) 1604/2026 & CM APPL. 7827/2026

HITIK MALHAN .....Petitioner

Through: Mr. Uday Bedi (VC) with Ms. Shivani Aggarwal, Advocate.  
versus

UNION OF INDIA & ANR. .....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain, JSC.

## **JUDGMENT**

### **DINESH MEHTA, J. (Oral)**

1. By way of present writ petition, the petitioner has challenged the notice dated 15.12.2025, so also, the proceedings which the respondent-Assessing Officer has triggered against the petitioner.
2. Learned counsel for the petitioner invited Court's attention towards the order passed by this Court in previous round of litigation, which the petitioner had undertaken and submitted that on 29.08.2025, this Court has clearly directed the Assessing Officer to consider petitioner's reply and response and take decision in accordance with law, yet in spite of the fact that the petitioner had clarified that the credit transactions in his books of accounts are not as claimed by the Assessing Officer and they are much lower, still the Assessing Officer has not dropped the proceedings under section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) and has referred the matter to the Faceless Assessing Officer by



way of a notice under Section 144B of the Act of 1961.

3. He argued that the notice so also the proceedings are liable to be quashed, as the Jurisdictional Assessing Officer has not taken into account the petitioner's reply.

4. Ms. Naincy Jain, learned Junior Standing Counsel appearing for the respondent-Department, on the other hand, argued that even in the first round of litigation, the co-ordinate Bench was not convinced by the submissions made by the petitioner and was of the view that the matter is required to be adjudicated and considered by the Assessing Officer.

5. Learned counsel for the respondent-Department further argued that the petitioner has not pointed out as to how the proceedings are without jurisdiction warranting interference by this Court.

6. Having heard learned counsel for the parties and considered the material on record, we are of the firm view that the notice and proceedings in question cannot be said to be without jurisdiction or otherwise fundamentally void.

7. A challenge to notice or proceedings can be considered normally, in case where the notice and proceedings are without jurisdiction. Simply because the petitioner thinks that the proceedings are not correct on facts and the material available with the Assessing Officer does not tally with the correct facts, the High Court's jurisdiction under Article 226 cannot be invoked.

8. The act of 1961 provides sufficient mechanism to ensure redressal of petitioner's grievance, if the Assessing Officer's order is in any manner contrary to facts and material.

9. With these observations, the petition is dismissed. All pending



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applications also stand disposed of.

**DINESH MEHTA**  
**(JUDGE)**

**VINOD KUMAR**  
**(JUDGE)**

**FEBRUARY 5, 2026/MR**

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