



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.296

CWP-12370-2024

Date of decision: 10.09.2026

D.M. College of Education

....Petitioner

Versus

Income Tax Officer, Ward-1, Moga and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE SUNISH BINDLISH**

Present: Mr. Rohit Kaura, Advocate (through VC)
for the petitioner.

Mr. Ranvijay Singh, Sr. Standing Counsel with
Mr. Vidul Kapoor, Jr. Standing Counsel
for the respondents.

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DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the parties agree that the petitioner would also be entitled to the same relief as has been granted through a judgment of this Court dated 10.09.2026 passed in CWP-15791-2024 – Jyoti Sareen vs. Union of India and others.

2. In the light of the above consensus, the petition is allowed in terms of Jyoti Sareen's case (supra), resulting in quashing of the impugned notice dated 07.04.2023 issued to the petitioner under Section 148 of the Income Tax Act, 1961, alongwith consequential proceedings, if any.

**(DEEPAK SIBAL)
JUDGE**

**(SUNISH BINDLISH)
JUDGE**

September 10, 2026

Jyoti 1

*Whether speaking/reasoned
Whether reportable*

*Yes/No
Yes/No*