IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

118 ***2024:PHHC:009036-DB***

CWP-1550-2024
Date of Decision: 23.01.2024

Surender Singh .....Petitioner(s)

Versus

Income Tax Officer, Ward 1(1), Bhiwani and others ...Respondent(s)

CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE LAPITA BANERJI

Present: Mr. Rana Gurtej Singh, Advocate,
for the petitioner.

G.S.SANDHAWALIA, J. (Oral)

1. Challenge herein, in the petition filed under Articles 226 and 227 of the Constitution of India, is to the orders dated 12.12.2023 (Annexure P-14) issued by respondent No.3, notice dated 06.02.2023 issued under Section 148A(b) of the Income Tax Act, 1961 (in short 'the Act') (Annexure P-1), order dated 31.03.2023 issued under Section 148A(d) of the Act (Annexure P-7) and the consequential order of re-assessment proceedings for the assessment year 2016-17 being devoid of jurisdiction under Sections 148A, 149(1)(b) and 151A of the Act.

2. A perusal of the paper book would go on to show that notice under Section 148A(b) of the Act was issued on 06.02.2023 (Annexure P-1) for the assessment year 2016-17 on account of the fact that there were deposits of Rs.56,80,000/- in cash with the Bhiwani Central Co-operative Bank Ltd. It is the case of the petitioner that as per the certificate issued from the said bank, the deposit was only of Rs.15,85,000/- on different dates from 01.04.2015 to 31.03.2015 in the savings account. The said fact had also been brought to the notice of the authorities vide the representation dated

24.11.2023 (Annexure P-13) wherein it has held out that once the receipts were below Rs.50 lakhs and it had become time barred. It is, thus, submitted that in spite of that, the respondents are proceeding ahead and have issued a notice under Section 142(1) of the Act on 14.01.2024 (Annexure P-17).

3. It is further submitted that the matter is already covered by judgment dated 12.10.2023 rendered in ***Balaji Institute of Health and Medical Education Society vs. Income Tax Officer and others*** (Annexure P-18) on the ground that if the amount is below Rs.50,00,000/-, no proceedings can be initiated under Section 149(1)(b) of the Act on account of being time barred.

4. Ms. Gauri Neo Rampal Opal, Sr. Standing Counsel, on account of having advance copies, puts in appearance through video conferencing and submits that she has necessary instructions from Mr. Pawan Kumar Sharma, Income Tax Officer, Bhiwani that the matter would be covered by the observations made in *Balaji' case (supra).*

5. Keeping in view the above, on account of the instructions received, we allow the writ petition and quash the impugned orders and all consequential proceedings.

(G.S. SANDHAWALIA)
JUDGE

23.01.2024
shivani

(LAPITA BANERJI)
JUDGE

Whether reasoned/speaking	Yes
Whether reportable	No