125 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:098857-DB

CWP-18366-2024 (O&M)
Date of Decision: 02.08.2024

Shama Bhalla ...Petitioner

Vs.

Income Tax Officer and others ...Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present Mr. Nikhil Goyal, Advocate for the petitioner.
Mr. Ranvijay Singh, Sr. Standing Counsel for the respondents.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the petitioner submits so far as challenge to *vires* to explanation 2 (iv) to Section 148 of the Income Tax Act, 1961, the same may be left open and the case of the petitioner can be disposed of in terms of judgment passed by the Coordinate Bench in CWP-15745-2024, titled as *Jatinder Singh Bhangu vs. Union of India and others*, decided on 19.07.2024. Learned counsel submits that he does not press the other grounds in the present petition.

2. In CWP-21509-2023 and other bunch of petitions, we have also concurred with the judgment passed by the Coordinate Bench in CWP-15745-2024 (supra) and held as under:-

> *18. Keeping in view the law laid down by the Coordinate Bench (supra), notices issued by the JAO under Section 148 of the Act, 1961 and the proceedings initiated thereafter without conducting the faceless assessment as envisaged under Section 144B of the Act, 1961, have been found to be contrary to the provisions of the Act, 1961 and accordingly notices dated*

RAJESH KUMAR
2024.08.07 11:08
I attest to the accuracy and authenticity of this order/judgment. Punjab & Haryana High Court, Chandigarh.

28.02.2023, 16.03.2023, 20.03.2024 and 30.03.2023 and order dated 30.03.2023, are set aside for want of jurisdiction.

19. The respondents-revenue would be, however, at liberty to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised.

20. All the writ petitions are allowed. The interim order passed by the Court shall stand merged with the present order.

3. In view thereof, the writ petition is allowed and notices dated 28.03.2024 and 30.06.2024 are set aside. The observations and order passed above shall apply *mutatis mutandis* to the present case. However, the respondents-revenue would be, however, at liberty to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised. It is made clear that challenge to *vires* to explanation 2(iv) to Section 148 of the Income Tax Act, 1961, is left open for proper adjudication.

4. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

02.08.2024
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1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No

RAJESH KUMAR
2024.08.07 11:08
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