115 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:103594-DB

CWP-19494-2024 (O&M)
Date of Decision: 12.08.2024

Lucky Arora …Petitioner

Vs.

Union of India and others …Respondents

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

Present Mr. Sandeep Goyal, Advocate for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing Counsel
for the Income Tax Department.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for both the parties are at ad-idem that the present case 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*

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 29.03.2023 and 20.04.2023 and subsequent order dated 20.04.2023 are set aside. The observations and order passed above shall apply *mutatis mutandis* to the present case. However, the respondents-revenue would be, at liberty to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised. It is made clear that if any other issue is involved in the present case, the same shall remain open for proper adjudication.

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

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

12.08.2024
rajesh

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