IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:095082-DB

240.42

CWP-21509-2023 (O&M)
Reserved on 24.07.2024
Date of Decision: 29.07.2024

JASJIT SINGH …Petitioner

V/S

UNION OF INDIA AND OTHERS …Respondents

CWP-9436-2023
Reserved on 24.07.2024

HARISH KUMAR …Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND ANOTHER

…Respondents

CWP-21564-2023 (O&M)
Reserved on 24.07.2024

SHAVINDER KAUR …Petitioner
V/S
UNION OF INDIA AND OTHERS …Respondents

CWP-14437-2024 (O&M)
Reserved on 24.07.2024

EXETER METBIZ INDIA PRIVATE LIMITED …Petitioner

V/S

UNION OF INDIA AND OTHERS …Respondents

CWP-15293-2024 (O&M)
Reserved on 24.07.2024

M/S JALANDHAR TRADERS …Petitioner

V/S

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-I

…Respondent

CWP-16361-2024 (O&M)
Reserved on 24.07.2024

VVAA FILMS PRIVATE LIMITED …Petitioner

V/S

INCOME TAX OFFICER AND ANOTHER …Respondents

CWP-16767-2024 (O&M)
Reserved on 24.07.2024

SIDDHARTH JAIN …Petitioner

V/S

INCOME TAX OFFICER AND OTHERS …Respondents

CWP-16941-2024 (O&M)
Reserved on 24.07.2024

SANJAY JAIN …Petitioner
V/S

UNION OF INDIA AND OTHERS …Respondents

CWP-17036-2024 (O&M)
Reserved on 24.07.2024

ROHIT MEHTA …Petitioner

V/S

INCOME TAX OFFICER WARD 5 1 LUDHIANA …Respondent

CWP-17207-2024 (O&M)
Reserved on 24.07.2024

NAVIN KHOSLA …Petitioner

V/S

UNION OF INDIA AND OTHERS …Respondents

CWP-17210-2024 (O&M)
Reserved on 24.07.2024

JASBIR SINGH MAKKAR …Petitioner

V/S

UNION OF INDIA AND OTHERS …Respondents

CWP-12198-2023 (O&M)
Reserved on 24.07.2024

MONGA RICE MILLS ...Petitioner

V/S

UNION OF INDIA AND ORS ...Respondents

CWP-12199-2023 (O&M)
Reserved on 24.07.2024

MONGA RICE MILLS ...Petitioner

V/S

UNION OF INDIA AND ORS ...Respondents

CWP-12770-2023 (O&M)
Reserved on 24.07.2024

SANDEEP SIDHU ...Petitioner

V/S

INCOME TAX OFFICER, PHAGWARA ...Respondent

CWP-12888-2023 (O&M)
Reserved on 24.07.2024

M/S KKH ENTERPRISES ...Petitioner

V/S

INCOME TAX OFFICER ...Respondent

CWP-12916-2023 (O&M)
Reserved on 24.07.2024

M/S KKH ENTERPRISES ...Petitioner

V/S

INCOME TAX OFFICER ...Respondent

CWP-13869-2023(O&M)
Reserved on 24.07.2024

RAMESH CHANDRA VERMA ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13870-2023(O&M)
Reserved on 24.07.2024

B.R. FOODS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ....Respondents

CWP-13871-2023(O&M)
Reserved on 24.07.2024

MONGA RICE MILLS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ....Respondents

CWP-13872-2023(O&M)
Reserved on 24.07.2024

BATRA RICE MILLS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13874-2023(O&M)
Reserved on 24.07.2024

BATRA RICE MILLS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13875-2023(O&M)
Reserved on 24.07.2024

M/S OHANA OVERSEAS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13878-2023(O&M)
Reserved on 24.07.2024

M/S OHANA OVERSEAS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13879-2023(O&M)
Reserved on 24.07.2024

M/S OHANA OVERSEAS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13881-2023(O&M)
Reserved on 24.07.2024

RD RICE AND GENERAL MILLS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13886-2023(O&M)
Reserved on 24.07.2024

M/S RANI RICE MILLS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13919-2023(O&M)
Reserved on 24.07.2024

M/S MAHAVIR CEREALS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-13935-2023 (O&M)
Reserved on 24.07.2024

SHANTI AGRO FOODS PVT LTD ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND OTHERS

...Respondents

CWP-13987-2023(O&M)
Reserved on 24.07.2024

SHANTI AGRO FOOD PVT. LTD. THROUGH ITS DIRECTOR SAHIL VERMA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND ORS.

...Respondents

CWP-13991-2023(O&M)
Reserved on 24.07.2024

SHANTI AGRO FOODS PVT. LTD. THROUGH ITS DIRECTOR SAHIL VERMA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND ORS. ...Respondents

CWP-14045-2023(O&M)
Reserved on 24.07.2024

BANSAL RICE AND GENERAL MILLS THROUGH PARTNER SH. PAWAN KUMAR ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI THROUGH ADDITIONAL COMMISSIONER ...Respondent

CWP-14062-2023(O&M)
Reserved on 24.07.2024

ATUL LAKHANPAL KUMAR ...Petitioner

V/S

UNION OF INDIA AND ORS ...Respondents

CWP-14074-2023 (O&M)
Reserved on 24.07.2024

BANSAL RICE AND GENERAL MILLS ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE ...Respondent

CWP-14108-2023(O&M)
Reserved on 24.07.2024

NEERAJ BATRA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE ...Respondent

CWP-14124-2023(O&M)
Reserved on 24.07.2024

RATTAN LAL ...Petitioner

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS. ...Respondents

CWP-14179-2023(O&M)
Reserved on 24.07.2024

BANSAL RICE AND GENERAL MILLS ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, AND ORS.

...Respondents

CWP-14184-2023(O&M)
Reserved on 24.07.2024

SANDEEP AGRO FOODS ...Petitioner

V/S

CBDT AND ORS. ...Respondents

CWP-14202-2023(O&M)
Reserved on 24.07.2024

R.K. OVERSEAS ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND ORS.

...Respondents

CWP-14206-2023(O&M)
Reserved on 24.07.2024

R.K. OVERSEAS ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND OTHERS

...Respondents

CWP-14695-2023(O&M)
Reserved on 24.07.2024

S K FOODS NISSING THROUGH ITS PARTNER ...Petitioner

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

...Respondents

CWP-15963-2023(O&M)
Reserved on 24.07.2024

AVTAR SINGH ...Petitioner

V/S

UNION OF INDIA AND ORS ...Respondents

CWP-16351-2023(O&M)
Reserved on 24.07.2024

ALFANAR ENERGY PVT. LTD. ...Petitioner

V/S

UNION OF INIDA AND ORS. ...Respondents

CWP-17414-2023(O&M)
Reserved on 24.07.2024

GURU NANAK KHALSA SR. SEC. SCHOOL ...Petitioner

V/S

INCOME TAX OFFICER AND ORS. ...Respondents

CWP-17513-2023 (O&M)
Reserved on 24.07.2024

PARDIP SINGH SANDHU ...Petitioner

V/S

PR. COMMISSIONER OF INCOME TAX AND ORS. ...Respondents

CWP-12714-2023(O&M)
Reserved on 24.07.2024

M/S JLD ESTATES PVT LTD ...Petitioner

V/S

INCOME TAX OFFICER WARD 6(1) ...Respondent

CWP-13133-2023(O&M)
Reserved on 24.07.2024

MUKESH KUMAR GARG ...Petitioner

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS ...Respondents

CWP-13147-2023(O&M)
Reserved on 24.07.2024

MUKESH KUMAR GARG ...Petitioner

V/S

CENTRAL BOARD OF DIRECT TAXES AND OTHERS...Respondents

CWP-20203-2023(O&M)
Reserved on 24.07.2024

D.M. COLLEGE OF EDUCATION ...Petitioner

V/S

INCOME TAX OFFICER AND ORS. ...Respondents

CWP-22645-2023 (O&M)
Reserved on 24.07.2024

ASHWANI KUMAR AGGARWAL ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-22972-2023(O&M)
Reserved on 24.07.2024

GURU NANAK KHALSA SR. SEC. SCHOOL ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ...Respondents

CWP-23128-2023 (O&M)
Reserved on 24.07.2024

GURU NANAK KHALSA SR. SEC. SCHOOL ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ...Respondents

CWP-23187-2023(O&M)
Reserved on 24.07.2024

SAHI SIALKOT RETAIL OUTLET AND FILLING STATION
.....Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ...Respondents

CWP-23292-2023(O&M)
Reserved on 24.07.2024

BALINDER KAUR ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENRTRE AND ORS.
...Respondents

CWP-23293-2023(O&M)
Reserved on 24.07.2024

DIDAR SINGH SEKHON ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENRTRE AND ORS.

...Respondents

CWP-23318-2023(O&M)
Reserved on 24.07.2024

NAVEEN TIMBER PRIVATE LTD ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-23324-2023(O&M)
Reserved on 24.07.2024

BALDEV SINGH. ……..Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND ORS.

...Respondents

CWP-23342-2023(O&M)
Reserved on 24.07.2024

SUSHMA RANI ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENRTRE AND ORS.

...Respondents

CWP-15145-2023(O&M)
Reserved on 24.07.2024

SIMERJIT KAUR SANDHU ...Petitioner

V/S

UNION OF INDIA AND OTHERS ...Respondents

CWP-6617-2024 (O&M)
Reserved on 24.07.2024

HARMEET SINGH ...Petitioner

V/S

INCOME TAX OFFICER ...Respondent

CWP-2348-2024 (O&M)
Reserved on 24.07.2024

SUSHMA RANI @ SUSHMA SINGLA, W/O SH. MURARI LAL AGED ABOUT 46 YEARS RESIDENT OF HOUSE NO. 658, SECT

...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI AND OTHERS

...Respondents

CWP-3096-2024 (O&M)
Reserved on 24.07.2024

RUBY ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI ...Respondent

CWP-3227-2024 (O&M)
Reserved on 24.07.2024

ROMA GUPTA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND OTHERS

...Respondents

CWP-5011-2024(O&M)
Reserved on 24.07.2024

SUCHETAN BHALLA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI AND OTHERS

...Respondents

CWP-4211-2024 (O&M)
Reserved on 24.07.2024

NARESH KUMAR CHAWLA ...Petitioner

V/S

UNION OF INDIA AND ORS ......Respondents

CWP-4158-2024 (O&M)
Reserved on 24.07.2024

SRI HARI HAR OVERSEAS PRIVATE LIMITED ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND OTHERS

......Respondents

CWP-3568-2024(O&M)
Reserved on 24.07.2024

RAJESH KUMAR ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND ORS.

......Respondent s

CWP-4138-2024(O&M)
Reserved on 24.07.2024

R.G. INTERNATIONAL PRIVATE LIMITED ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND OTHERS

......Respondents

CWP-7801-2024(O&M)
Reserved on 24.07.2024

SARABJIT SINGH ...Petitioner

V/S

UNION OF INDIA AND ORS ......Respondents

CWP-14345-2024(O&M)
Reserved on 24.07.2024

MANISH KUMAR JAIN ...Petitioner

V/S

INCOME TAX OFFICER AND ORS ......Respondents

CWP-8513-2024 (O&M)
Reserved on 24.07.2024

SOCOMO TECHNOLOGIES PRIVATE LIMITED ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-9662-2024 (O&M)
Reserved on 24.07.2024

VINAY KAUSHAL ...Petitioner

V/S

DEPUTY COMMISSIONER INCOME TAX CIRCLE AAYAKAR BHAWAN

......Respondent

CWP-8667-2024(O&M)
Reserved on 24.07.2024

HERO CYCLES LTD ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE

......Respondent

CWP-8668-2024(O&M)
Reserved on 24.07.2024

HERO CYCLES LTD ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI AND OTHERS

......Respondents

CWP-9078-2024 (O&M)
Reserved on 24.07.2024

MUNISH GOYAL ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-9081-2024 (O&M)
Reserved on 24.07.2024

CHANCHAL GOYAL ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-9252-2024(O&M)
Reserved on 24.07.2024

ROCKMAN INDUSTRIES LIMITED ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE ......Respondent

CWP-9264-2024(O&M)
Reserved on 24.07.2024

ROCKMAN INDUSTRIES LIMITED ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI AND OTHERS

......Respondents

CWP-9422-2024(O&M)
Reserved on 24.07.2024

ROCKMAN INDUSTRIES LIMITED ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI ......Respondent

CWP-9570-2024 (O&M)
Reserved on 24.07.2024

VARINDER KAUSHAL ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-9572-2024(O&M)
Reserved on 24.07.2024

ANURAG WADHWA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND OTHERS ......Respondents

CWP-8519-2024(O&M)
Reserved on 24.07.2024

SOCOMO TECHNOLOGIES PRIVATE LIMITED ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-9821-2024(O&M)
Reserved on 24.07.2024

ANURAG WADHWA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI AND OTHERS

......Respondents

CWP-9823-2024(O&M)
Reserved on 24.07.2024

ANURAG WADHWA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI AND OTHERS

......Respondents

CWP-10109-2024(O&M)
Reserved on 24.07.2024

SHINGARA SINGH SIDHU ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondent

CWP-10280-2024(O&M)
Reserved on 24.07.2024

SHINGARA SINGH SIDHU ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-10348-2024 (O&M)
Reserved on 24.07.2024

AAR DEE ENTERPRISES ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-10404-2024(O&M)
Reserved on 24.07.2024

PUNEET ARORA ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-10568-2024 (O&M)
Reserved on 24.07.2024

ANURAG AGGARWAL PROP M/S A STAR EXPORT ...Petitioner

V/S

INCOME TAX OFFICER WARD-1(5) LUDHIANA AND OTHERS

......Respondents

CWP-10571-2024 (O&M)
Reserved on 24.07.2024

BMR ADVISORS LLP ...Petitioner

V/S

THE INCOME TAX OFFICER ......Respondent

CWP-10964-2024 (O&M)
Reserved on 24.07.2024

RITU VERMA ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-10977-2024 (O&M)
Reserved on 24.07.2024

SUHAIL SETH ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-10978-2024 (O&M)
Reserved on 24.07.2024

HARISH NANDA ...Petitioner

V/S

INCOME TAX OFFICER WARD 1 ......Respondent

CWP-11115-2024(O&M)
Reserved on 24.07.2024

M/S JASDEEP KAUR CHADHA ...Petitioner

V/S

DCIT CIRCLE 4, JALANDHAR ......Respondents

2024:PHHC:095082-DB

CWP-11232-2024(O&M)
Reserved on 24.07.2024

AMRIT OILS CHEMICALS ...Petitioner

V/S

ASSISSTANT COMMISSIONER OF INCOME TAX ......Respondent

CWP-11354-2024(O&M)
Reserved on 24.07.2024

SUKHDIP SINGH ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ......Respondents

CWP-11495-2024 (O&M)
Reserved on 24.07.2024

VISHAL SPINNING MILLS ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-11517-2024(O&M)
Reserved on 24.07.2024

YUVRAJ SINGH JOHAR ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-11519-2024 (O&M)
Reserved on 24.07.2024

YUVRAJ SINGH JOHAR ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-11659-2024 (O&M)
Reserved on 24.07.2024

D.M. COLLEGE MOGA ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ......Respondents

CWP-11661-2024(O&M)
Reserved on 24.07.2024

DM COLLEGE ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ......Respondents

CWP-11783-2024(O&M)
Reserved on 24.07.2024

BHARAT BHUSHAN KHURANA ...Petitioner

V/S

INCOME TAX OFFICER ......Respondent

CWP-11949-2024(O&M)
Reserved on 24.07.2024

MIDLAND MICROFIN LIMITED ...Petitioner

V/S

ASSISTANT COMMISSIONER OF INCOME TAX AND OTHERS

......Respondents

CWP-12048-2024(O&M)
Reserved on 24.07.2024

DEEPAK GUPTA ...Petitioner

V/S

INCOME TAX OFFICER AND ORS ......Respondents

CWP-12159-2024(O&M)
Reserved on 24.07.2024

M/S EXETER METBIZ INDIA PVT LTD ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-12190-2024(O&M)
Reserved on 24.07.2024

EXETER METBIZ INDIA PVT LTD ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-12360-2024(O&M)
Reserved on 24.07.2024

SR IMPEX PRIVATE LIMITED ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-12366-2024 (O&M)
Reserved on 24.07.2024

ASHA KAHLON …Petitioner

V/S

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX AND OTHERS

…Respondents

CWP-12370-2024 (O&M)
Reserved on 24.07.2024

DM COLLEGE OF EDUCATION ...Petitioner

V/S

INCOME TAX OFFICER & ORS ......Respondents

CWP-12371-2024 (O&M)
Reserved on 24.07.2024

DM COLLEGE OF EDUCATION ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ......Respondents

CWP-12579-2024 (O&M)
Reserved on 24.07.2024

SUNAINA AUJLA ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-12736-2024 (O&M)
Reserved on 24.07.2024

SIYA RAM GARG ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-12740-2024 (O&M)
Reserved on 24.07.2024

RATISH VERMA ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX AND ORS

......Respondents

CWP-12743-2024 (O&M)
Reserved on 24.07.2024

M K PROTEINS LIMITED ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ......Respondents

CWP-12750-2024 (O&M)
Reserved on 24.07.2024

M K PROTEINS LIMITED ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ......Respondents

CWP-12796-2024 (O&M)
Reserved on 24.07.2024

TANMEET KAUR SOKHI ...Petitioner

V/S

UNION OF INDIA AND ORS ......Respondents

CWP-12867-2024 (O&M)
Reserved on 24.07.2024

TANMEET KAUR SOKHI ...Petitioner

V/S

UNION OF INDIA AND ORS ......Respondents

CWP-13348-2024 (O&M)
Reserved on 24.07.2024

SUKHJINDER KAUR ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-13354-2024(O&M)
Reserved on 24.07.2024

ADESH KUMAR GUPTA ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX CIR, KARNAL

......Respondent

CWP-13406-2024 (O&M)
Reserved on 24.07.2024

M/S STALWART ALLOYS INDIA LTD ...Petitioner

V/S

UNION OF INDIA AND ORS ......Respondents

CWP-13607-2024 (O&M)
Reserved on 24.07.2024

TANIA VERMA ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX AND ORS......Respondents

CWP-13608-2024 (O&M)
Reserved on 24.07.2024

M K PROTEINS LIMITED ...Petitioner

V/S

INCOME TAX OFFICER AND OTHERS ......Respondents

CWP-13612-2024 (O&M)
Reserved on 24.07.2024

SAHIB SINGH ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-13632-2024 (O&M)
Reserved on 24.07.2024

ASHISH MAURYA ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-13633-2024(O&M)
Reserved on 24.07.2024

M/S JOSHI AUTOZONE PRIVATE LIMITED ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX CIR 1 CHANDIGARH AND ANR

......Respondents

CWP-13635-2024(O&M)
Reserved on 24.07.2024

HANSA AGENCIES PVT LTD THROUGH ITS DIRECTOR ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND OTHERS

......Respondents

CWP-13641-2024 (O&M)
Reserved on 24.07.2024

RAJESH MEHRU ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 2, AAYAKAR BHAWAN LUDHIANA

......Respondent

CWP-13650-2024 (O&M)
Reserved on 24.07.2024

SARABJIT SINGH ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 2, AAYAKAR BHAWAN LUDHIANA

......Respondent

CWP-13651-2024 (O&M)
Reserved on 24.07.2024

YUVRAJ SINGH JOHAR ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-13681-2024 (O&M)
Reserved on 24.07.2024

ARUN GUPTA ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-13686-2024 (O&M)
Reserved on 24.07.2024

RAJESH ARORA ...Petitioner

V/S

DEPUTY COMMISSION OF INCOME TAX ......Respondent

CWP-13687-2024 (O&M)
Reserved on 24.07.2024

ISGEC HEAVY ENGINEERING LTD YAMUNANAGAR ...Petitioner

V/S

UNION OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, THROUGH ITS SECRETARY

......Respondent

CWP-13690-2024 (O&M)
Reserved on 24.07.2024

ISGEC HEAVY ENGINEERING LTD, YAMUNANAGAR ...Petitioner

V/S

UNION OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,

......Respondent

CWP-13697-2024 (O&M)
Reserved on 24.07.2024

ASHOK KUMAR HANDA ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-13704-2024 (O&M)
Reserved on 24.07.2024

VENUS COUNTRY DEVELOPERS PVT LTD ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX ......Respondent

CWP-13706-2024 (O&M)
Reserved on 24.07.2024

ORCHARD TOWNSHIP PRIVATE LIMITED ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX ......Respondent

CWP-13722-2024 (O&M)
Reserved on 24.07.2024

MUNISHA GANDHI ...Petitioner

V/S

PRINCIPAL COMMISSIONER OF INCOME TAX 1 AND ORS ......Respondents

CWP-14130-2024 (O&M)
Reserved on 24.07.2024

GORAV AGGARWAL ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX ......Respondent

CWP-14133-2024 (O&M)
Reserved on 24.07.2024

RAJINDER SINGH ...Petitioner

V/S

INCOME TAX OFFICER WARD 1 ......Respondent

CWP-14216-2024 (O&M)
Reserved on 24.07.2024

SANTOSH SAHDEV ...Petitioner

V/S

UNION OF INDIA AND OTHERS ......Respondents

CWP-14224-2024 (O&M)
Reserved on 24.07.2024

NEETA GULATI ...Petitioner

V/S

INCOME TAX OFFICER WARD 1 ......Respondent

CWP-14227-2024 (O&M)
Reserved on 24.07.2024

BRAHMA CITY PRIVATE LIMITED ...Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX ......Respondent

CWP-14231-2024(O&M)
Reserved on 24.07.2024

UNIQUE SURYVEYOS PVT LTD ...Petitioner

V/S

INCOME TAX OFFICER SANGRUR ......Respondent

CWP-14077-2024 (O&M)
Reserved on 24.07.2024

KRISHAN KUMAR AND SONS HUF ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE

......Respondent

CWP-14225-2024 (O&M)
Reserved on 24.07.2024

VIKRAM BHATIA ...Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND OTHERS

......Respondents

CWP-14205-2024
Reserved on 24.07.2024

AMIT GALHOTRA …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-8973-2024
Reserved on 24.07.2024

HERO CYCLES LTD …Petitioner

V/S

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI AND ORS.

…Respondents

CWP-12751-2024 (O&M)
Reserved on 24.07.2024

M K PROTEINS LIMITED …Petitioner

V/S

INCOME TAX OFFICER AND OTHERS …Respondents

CWP-12936-2024 (O&M)
Reserved on 24.07.2024

SANDEEP GARG …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-12944-2024 (O&M)
Reserved on 24.07.2024

GURDYAL PURI …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-12996-2024 (O&M)
Reserved on 24.07.2024

SHREE SANATAN DHARAM SABHA …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-13031-2024 (O&M)
Reserved on 24.07.2024

A.D.H POLYMERS PVT LTD …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-14365-2024 (O&M)
Reserved on 24.07.2024

STALWART ALLOYS INDIA LTD …Petitioner

V/S

UNION OF INDIA AND OTHERS …Respondents

CWP-14838-2023
Reserved on 24.07.2024

MOHINDER SINGH SANDHU THROUGH LRS SIMERJIT KAUR SANDHU …Petitioner

V/S

UNION OF INDIA AND ORS. …Respondents

CWP-16345-2024 (O&M)
Reserved on 25.07.2024

CHARRUKH GOYAL …Petitioner

V/S

DEPUTY COMMISSIONER OF INCOME TAX AND OTHERS

…Respondents

CWP-16357-2024
Reserved on 25.07.2024

DELTA ELECTRONICS INDIA PRIVATE LIMITED …Petitioner

V/S

ASSISTANT COMMISSONER OF INCOME TAX AND ANOTHER

…Respondents

CWP-16507-2024
Reserved on 25.07.2024

RAJIV KUMAR LOHIA …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-16509-2024 (O&M)
Reserved on 25.07.2024

GURINDER PAL SINGH …Petitioner

V/S

UNION OF INDIA AND OTHER …Respondents

CWP-16512-2024 (O&M)
Reserved on 25.07.2024

RAMESH KUMAR …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-16515-2024 (O&M)
Reserved on 25.07.2024

M/S GOYAL LUBES …Petitioner

V/S

UNION OF INDIA AND OTHERS …Respondents

CWP-16665-2024 (O&M)
Reserved on 25.07.2024

HARVINDER SINGH …Petitioner

V/S

INCOME TAX OFFICER AND OTHERS …Respondents

CWP-16687-2024 (O&M)
Reserved on 25.07.2024

MADHVI GUJRAL …Petitioner

V/S

INCOME TAX OFFICER AND ORS …Respondents

CWP-17321-2024 (O&M)
Reserved on 25.07.2024

KRISHAN KUMAR …Petitioner

V/S

INCOME TAX OFFICER AND OTHERS …Respondents

CWP-17327-2024 (O&M)
Reserved on 25.07.2024

INDER KUMAR …Petitioner

V/S

INCOME TAX OFFICER AND OTHER …Respondents

CWP-10073-2022 (O&M)
Reserved on 25.07.2024

RED CHILLI INTERNATIONAL SALES …Petitioner

V/S

INCOME TAX OFFICER AND ANOTHER …Respondents

CWP-14782-2024 (O&M)
Reserved on 25.07.2024

M/S SHANKESHWAR ENTERPRISES …Petitioner

V/S

INCOME TAX OFFICER AND OTHERS …Respondents

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

Present: Mr. Sanjay Bansal, Sr. Advocate with
Mr. Gurdeep Singh, Advocate,

Ms. Radhika Suri, Sr. Advocate with
Mr. Abhinav Narang, Advocate,

Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate and
Mr. Yugank Goyal, Advocate

Mr. Sandeep Goyal, Advocate,
Mr. Nikhil Goyal, Advocate,
Mr. Rana Gurtej Singh, Advocate,
Mr. Vaibhav Sharma, Advocate
Mr. Adarsh Dubey, Advocate,
Mr. Sandeep Wadhawan, Advocate,
Mr. Abhishak Sharma, Advocate,
Mr. Vishal Gupta, Advocate,
Mr. Viren Sharma, Advocate,
Mr. Alok Mittal, Advocate
Mr. Chetan Jain, Advocate,
Mr. Umang Goyal, Advocate,
Mr. Tarun Chanana, Advocate,
Mr. Salil Kapoor, Advocate,
Mr. Amrinder Singh, Advocate,
Mr. Sholab Arora, Advocate,
Mr. B.M. Monga, Advocate,
Mr. Chetan Jain, Advocate,
Mr. Aditya Dassuar, Advocate,
Mr. Kamal Kumar Gupta, Advocate,
Mr. Nitin Bhasin, Advocate,
Mr. Rohit Kaura, Advocate,
Mr. Rajiv Sharma, Advocate,
Mr. Puneet Kansal, Advocate
Mr. Sunil K. Mukhi, Advocate,
Mr. Prince Goyal, Advocate,
Mr. Viren Sharma, Advocate,
Ms. Salina Chalana, Advocate,

Mr. Manpreet Kanda, Advocate,
Mr. Rohit Sud, Advocate,
Ms. Kuljeet Kaur, Advocate,
Mr. Sachin Bhardwaj, Advocate,
Mr. Aman Garg, Advocate,
Mr. Kapish Chawla, Advocate,
Mr. Divya Suri, Advocate,
Mr. Peyush Pruthi, Advocate,
Mr. Tejinder Joshi, Advocate,
Mr. Siddhant Kohli, Advocate,
Mr. Kushagra Mahajan, Advocate,
Mr. Amit Kumar Gupta, Advocate,
Mr. Prateek, Advocate,
Mr. Varun Sharma, Advocate and
Mr. Rajiv Sharma, Advocate
for the petitioner(s).

Mr. Saurabh Kapoor, Sr. Standing Counsel for the respondents in CWP-8667-2024, CWP-8668-2024, CWP-12743-2024, CWP-12751-2024, CWP-13608-2024, CWP-12750-2024.

Mr. Ashutosh, Advocate
for Ms. Urvashi Dhugga, Sr. Panel Counsel for Income Tax Department in CWP-10964-2024, 13406-2024, 13686-2024, 13679-2024, 13635-2024, 14227-2024, 13348-2024, 14077-2024 and 12736-2024.

Mr. Vaibhav Gupta, Advocate for the revenue.

Mr. Yogesh Putney, Sr. Standing Counsel for the Income Tax Department in CWP-14062-2023, CWP-15963-2023, CWP-17513-2023, CWP-23128-2023, CWP-23187-2023, CWP-5011-2024, CWP-8513-2024, CWP-8519-2024, CWP-10404-2024, CWP-10977-2024, CWP-11354-2024, CWP-11517-2024, CWP-11519-2024, CWP-11783-2024, CWP-12048-2024, CWP-12366-2024, CWP-12579-2024, CWP-12740-2024, CWP-12796-2024, CWP-12867-2024, CWP-13607-2024, CWP-13612-2024, CWP-13632-2024, CWP-13633-2024, CWP-13651-2024, CWP-13705-2024, CWP-13031-2024 and CWP-13722-2024.

Ms. Gauri Neo Rampal, Sr. Standing Counsel for the respondents in CWP-12198-2023, CWP-12199-2023, CWP-13869-2023, CWP-13870-2023, CWP-13871-2023, CWP-13872-2023, CWP-13874-2023, CWP-13875-2023, CWP-13878-2023, CWP-13879-2023, CWP-13881-2023, CWP-13886-2023, CWP-13919-2023, CWP-13935-2023, CWP-13987-2023, CWP-13991-2023, CWP-14045-2023, CWP-14074-2023, CWP-14108-2023, CWP-14124-2023, CWP-14179-2023, CWP-14184-2023, CWP-14202-2023,

CWP-14206-2023, CWP-14695-2023, CWP-23318-2023, CWP-7640-2023, CWP-13133-2023, CWP-13147-2023, CWP-23292-2023, CWP-23293-2023, CWP-23324-2023 and CWP-23342-2023

Mr. Amanpreet (A.P.) Singh, Sr. Standing Counsel for the respondents.

Mr. Sourabh Kapoor, Sr. Standing Counsel with

Ms. Pridhi Sandhu, Junior Standing Counsel for Income Tax Department in CWP-13679-2024, CWP-13697-2024, CWP-14345-2024, CWP-9662-2024 and CWP-12743-2024.

Mr. Ranvijay Singh, Sr. Standing Counsel for the respondents in CWP-12714, 22645, 12770, 12888, 12916 of 2023, 9422, 9252, 9264, 9570, 4211, 10978, 10568, 11232, 11659, 11661, 12370, 12371, 11949, 12360 and 8974 of 2024.

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SANJEEV PRAKASH SHARMA, J.

1. These bunch of writ petitions raise common question of law that 'as to whether the Jurisdictional Assessing Officer (hereinafter referred to as 'the JAO') is empowered to issue notice under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act, 1961'), after the new regime of faceless assessment has been brought into force by the amendment made under Section 148 of the Act, 1961.

2. In the bunch of these writ petition, admittedly notice was issued by the JAO for re-assessment after 01.04.2021 and further approval order passed under Section 151 of the Act, 1961, have also been impugned.

3. The challenge in most of the cases is the ground that it should have been issued by the National Faceless Assessment Centre and the proceedings also ought to have been conducted by the same authority in terms of notification dated 29.03.2022. This Court passed interim order restraining the respondents from passing any final order.

4. Learned counsel appearing for the petitioners have invited attention to the fact that the issue stands already adjudicated finally by the Coordinate Bench vide its judgment pronounced on 19.07.2024, in CWP-15745-2024 and CWP-15791-2024.

5. *Per contra*, it is the contention of counsel for the revenue that certain aspects have not been considered by the Coordinate Bench, which if considered by this Court, the same would result in a different interpretation.

6. In order to maintain judicial discipline and consistency, this Court would follow the judgment rendered by the Coordinate Bench (supra). However, as the learned counsel for the revenue had made further contentions, it would be in the interest of justice and to maintain the principle of right for hearing to the parties, after the notices had already been issued in these cases, we have heard the respective counsels and have respectfully gone through the judgment passed by the Coordinate Bench.

7. Learned counsels appearing for the revenue state that the office memorandum issued on 20.02.2023 and the order dated 19.01.2024, were neither challenged by any of the assessees in the proceedings nor it can be said to be overwriting the statutory provisions and submit that the orders have been issued keeping in view the provisions contained in Section 144B of the Act, 1961, which only refers to the method and manner in which faceless assessment shall be done and does not exclude the power to issue notice under Section 148 of the Act, 1961 by the JAO.

Mr. Putney, learned Senior Standing Counsel has argued that Section 119 of the Act, 1961, empowers the board to issue such orders and instructions as have been issued vide office memorandum dated 20.02.2023 and circular dated 19.01.2024. He submits that the cases type high

CRUI/VRU information have been assigned to the JAO as cases relating to search and seizure ought to be looked into and examined by the JAO for the purpose of issuing of notice under Section 148 of the Act, 1961. It is his submission that after considering the scope of the scheme as notified in 2022, the Government of India had issued the office memorandum. He submits that the scope and power as available under the aforesaid provisions as also under Section 120 of the Act, 1961, which expresses jurisdiction of income tax authorities to issue instructions, has not been considered by the Coordinate Bench while deciding the cases (supra) and this Court ought to examine the same.

8. Learned counsel for the petitioners on the other hand submit that the very purpose of providing faceless assessment scheme, would stand negated if the respondents are allowed to use the power available under Sections 119 and 120 of the Act, 1961, to issue circulars or orders resulting in the amendments made in Sections 148 and 144B of the Act, 1961, as redundant. It is submitted that the powers contained in Section 119 or under Section 120B will have to be inconformity with the scheme of the Act.

9. We have considered the submissions.

10. The Coordinate Bench after noticing the judgments passed by the Division Bench of the Telengana, Calcutta, Bombay and Guwahati High Courts passed the order in CWP-15745-2024 and CWP-15791-2024. This Court has also considered the provisions contained under Section 148, 151A of the Act, 1961 and the e-assessment scheme introduced vide notification dated 29.03.2022. The Central Government in terms of powers conferred under Section 151A of the Act, 1961, had introduced the e-assessment of Income Escaping Assessments Scheme 2022, which as per Section 3

mandated assessment, re-assessment and re-computation under Section 147 of the Act and issuance of notice under Section 148 of the Act through automatic allocation. The Coordinate Bench has already considered the provision and passed the following order:-

> 15. From the perusal of Section 151A, it is quite evident that scheme of faceless assessment is applicable from the stage of show cause notice under Section 148 as well as 148A. Clause 3 (b) of notification dated 29.03.2022 issued under Section 151A clearly provides that scheme would be applicable to notice under Section 148. Even otherwise, it is a settled proposition of law that assessment proceedings commence from the stage of issuance of show cause notice. The object of introduction of faceless assessment would be defeated if show cause notice under Section 148 is issued by Jurisdictional Assessing Officer. The respondents are heavily placing reliance upon office memorandum and letter issued by departmental authorities. It is axiomatic intax jurisprudence that circulars, instructions and letters issued by Board or any other authority cannot override statutory provisions. The circulars are binding upon authorities and Courts are not bound by circulars. The mandate of Section 144B, 151A read with notification dated 29.03.2022 issued thereunder is quite lucid. There is no ambiguity in the language of statutory provisions, thus, office memorandum or any other instruction issued by Board or any other authority cannot be relied upon. Instructions/circulars can supplement but cannot supplant statutory provisions.

16. In the wake of above discussion and findings, we find it appropriate to subscribe view expressed by Bombay, Telangana and Gauhati High Court. The instant petitions deserve to be allowed and accordingly allowed.

17. The notices issued by Jurisdictional Assessing Officer under Section 148 are hereby quashed with liberty to respondent to proceed in accordance with procedure prescribed by law.

11. Section 119 of the Act, 1961, provides as under:-

"119. **Instructions to subordinate authoritie**s:-

(1) The Board may, from time to time, issue such orders, instructions and directions to other income-tax authorities as it may deem fit for the proper administration of this Act, and such authorities and all other persons employed in the execution of this Act shall observe and follow such orders, instructions and directions of the Board.

Provided that no such orders, instructions or directions shall be issued.

(a) so as to require any income-tax authority to make a particular assessment or to dispose of a particular case in a particular manner:-

(b) so as to interfere with the discretion of the Commissioner (Appeals) in the exercise of his appellate functions.

(2) Without prejudice to the generality of the foregoing power.

(a) the Board may, if it considers it necessary or expedient so to do, for the purpose of proper and efficient management of the work of assessment and collection of revenue, issue, from time to time (whether by way of relaxation of any of the provisions of sections 3[115P, 115S, 115WD, 115WE, 115WF, 115WG, 115WH, 115WJ, 115WK,] [139,] 143, 144, 147, 148, 154, 155[158BFA], [sub-section (1A) of section 201, sections 210, 211, 234A, 234B, 234C [234E], [270A,] 271 [271C, 271CA] and 273 or otherwise), general or special orders in respect of [any class of incomes or fringe benefits] or class of cases, setting forth directions or instructions (not being prejudicial to assessees) as to the guidelines, principles or procedures to be followed by other income-tax authorities in the work relating to assessment or collection of revenue or the initiation of proceedings for the imposition of penalties and any such order may, if the Board is of opinion that it is necessary in the public interest so to do, be published and circulated in the prescribed manner for general information;

(b) the Board may, if it considers it desirable or expedient so to do for avoiding genuine hardship in any case or class of cases, by general or special order, authorise [any income-tax authority, not being a Commissioner (Appeals)] to admit an application or claim for any exemption, deduction, refund or any other relief under this Act after the expiry of the period specified by or under this Act for making such application or claim and deal with the same on merits in accordance with law;

[(c) the Board may, if it considers it desirable or expedient so to do for avoiding genuine hardship in any case or class of cases, by general or special order for reasons to be specified therein, relax any requirement contained in any of the provisions of Chapter IV or Chapter VI-A, where the assessee has failed to comply with any requirement specified in such provision for claiming deduction thereunder, subject to the following conditions, namely.

(i) the default in complying with such requirement was due to circumstances beyond the control of the assessee; and

(ii) the assessee has complied with such requirement before the completion of assessment in relation to the previous year in which such deduction is claimed:

Provided that the Central Government shall cause every order issued under this clause to be laid before each House of Parliament."

12. Section 120 of the Act, 1961, lays down the jurisdiction of income tax authorities and provides as under:-

"xx xx xx xx

(5) The directions and orders referred to in sub-sections (1) and (2) may, wherever considered necessary or appropriate for the proper management of the work, require two or more Assessing Officers (whether or not of the same class) to exercise and perform, concurrently, the powers and functions in respect of any area or persons or classes of persons or incomes or classes of income or cases or classes of cases; and, where such powers

and functions are exercised and performed concurrently by the Assessing Officers of different classes, any authority lower in rank amongst them shall exercise the powers and perform the functions as any higher authority amongst them may direct, and, further, references in any other provision of this Act or in any rule made thereunder to the Assessing Officer shall be deemed to be references to such higher authority and any provision of this Act requiring approval or sanction of any such authority shall not apply.

(6) Notwithstanding anything contained in any direction or order issued under this section, or in section 124, the Board may, by notification in the Official Gazette, direct that for the purpose of furnishing of the return of income or the doing of any other act or thing under this Act or any rule made thereunder by any person or class of persons, the income-tax authority exercising and performing the powers and functions in relation to the said person or class of persons shall be such authority as may be specified in the notification."

13. Section 144B of the Act, 1961, as substituted w.e.f. 01.04.2022, has substituted sub-section 128 which has been inserted w.e.f 01.04.2022 while the faceless assessment provision inserted w.e.f. 01.04.2021 did refer to the returns which may have been submitted on notice under Section 148 of the Act, 1961, by the Assessing Officer. The amended provisions of Section 148B now does not refer to notice under Section 148 of the Act, 1961 and only deals with the manner in which the assessment by the National Faceless Assessment Centre is to be done.

14. It is apposite to quote Section 144B (7) of the Act, 1961, which reads as under:-

(7)(a) The Principal Chief Commissioner or the Principal Director General, as the case may be, incharge of the National

Faceless Assessment Centre shall, in accordance with the procedure laid down by the Board in this regard, if he considers appropriate that the provisions of sub-section (2A) of section 142 may be invoked in the case:-

(1) forward the reference received from an assessment unit under clause (xxxii) of sub-section (1) to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner having jurisdiction over such case, and inform the assessment unit accordingly;

(ii) transfer the case to the Assessing Officer having jurisdiction over such case in accordance with sub-section (8);

(b) where a reference has been received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner under sub-clause (1) of clause (a), he shall direct the Assessing Officer, having jurisdiction over the case, to invoke the provisions of sub-section (2A) of section 142;

(c) where a reference has not been forwarded to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, having jurisdiction over the case, in a case referred to in sub-clause (1) of clause (a), the assessment unit shall proceed to complete the assessment in accordance with the procedure laid down in this section.

(8) Notwithstanding anything contained in sub-section (1) or sub-section (2), the Principal Chief Commissioner or the Principal Director General, as the case may be, in-charge of National Faceless Assessment Centre may, at any stage of the assessment, if considers necessary, transfer the case to the

Assessing Officer having jurisdiction over such case, with the prior approval of the Board."

15. Thus it is in the aforesaid two contingencies alone as provided under sub-Sections 7 and 8 that the Principal Chief Commissioner or the Principal Director General, as the case may be, transfer the case to the Assessing Officer having jurisdiction over such case i.e. JAO. Thus, the power of transfer to the JAO is although available but it has to be exercised only in a particular case considering the facts and circumstances therein and not by way of general order as passed vide letter dated 19.01.2024.

16. We are in agreement with the view taken by the Coordinate Bench and hold that such circular or instructions by the Board could not have been issued to override statutory provisions or to make them otiose or obsolete. Legislative enactments having financial implications are required to be followed strictly and mandatorily. By exercising the powers contained in Sections 119 and 120 of the Act, 1961 as well as Section 144B (7 & 8), the authorities cannot be allowed to usurp the legal provisions to their own satisfaction and convenience causing hardship to the assessees. It also leaves confusion in the minds of the taxpayers. In the opinion of this Court, instructions and circulars can be issued only for the purpose of supplementing the statutory provisions and for their implementation.

17. In view of the aforesaid discussion, there is no occasion to distinguish or take a different view as suggested by the learned counsel for the revenue from what has already been held by the Coordinate Bench.

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.

21. No costs.

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

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

29.07.2024.
rajesh

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