



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH
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CWP-33095-2024
Decided on : 09.12.2024

Sanjay Kumar
Income Tax Officer and others
Versus
... Petitioner(s)
... Respondent(s)

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

PRESENT: Mr. Nikhil Goyal, Advocate and
Mr. Rana Gurtej Singh, Advocate
for the petitioner(s).

Ms. Gauri Neo Rampal, Sr. Standing Counsel
for the respondent(s) - revenue.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Admittedly, the petitioner has preferred an Appeal against the order of assessment which is pending before the Commissioner of Income Tax (Appeals). Learned counsel for the petitioner submits that the issue regarding the notice having been issued by Jurisdictional Assessing Officer (JAO) instead of the procedure under the new regime, is a legal issue which has been decided by this Court in *CWP No.21509 of 2023 titled as Jasjit Singh vs. Union of India and others*, decided on 29.07.2024, and by the Coordinate Bench in *CWP No.15745 of 2024 titled as Jatinder Singh Bhangu vs. Union of India and others*, decided on 19.07.2024. Learned counsel for the petitioner, in view thereto, prays that the present Writ Petition be allowed in the same terms.

2. We find that as the petitioner has already approached the



appellate authority where his Appeal is pending, it would not be appropriate for this Court to pass an order relating to the same issue which is before the concerned Appellate Authority. It is always open to the petitioner to argue its point before the Appellate Authority including the issue with regard to the jurisdiction in view of the judgments passed by this Court as above.

3. Granting aforesaid liberty to the petitioner, we do not propose to further entertain this Writ Petition and at the same time, we observe that the CIT (Appeals) will take into consideration the judgments passed by this Court in *Jasjit Singh* (Supra) and *Jatinder Singh Bhangu* (supra) for deciding the appeal of the petitioner.

4. The Writ Petition is *disposed of* in the aforementioned terms.

5. It is made clear that no recovery proceedings shall be initiated against the petitioner till the appeal is decided, keeping in view the law as settled by this Court in *Jasjit Singh* (Supra) and *Jatinder Singh Bhangu* (supra).

6. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 09, 2024

J.Ram

Whether speaking/reasoned: Yes/No
Whether Reportable: Yes/No