**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

170

**CWP-34094-2024
Decided on : 17.12.2024**

Sanjeev Garg
. . . Petitioner(s)

Versus

National Faceless Assessment Centre and others
. . . Respondent(s)

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

PRESENT: Mr. Pankaj Jain, Sr. Advocate with
Mr. Divya Suri, Advocate,
Mr. Sachin Bhardwaj, Advocate and
Mr. Yogesh Kumar Mittal, Advocate
for the petitioner(s).

****

SANJEEV PRAKASH SHARMA, J. (Oral)

1. The proceedings initiated under Section 148 of the Income Tax Act, 1961 (in short, 'the Act'), initially were challenged but the same culminated in view of the judgment passed in ***Union of India v. Ashish Agarwal, (2023) 1 SCC 617***.

Thereafter, the issue was raised challenging the notification and the notice in terms of the TOLA and this Court passed an order relying upon the ***Union of India v. Rajeev Bansal, 2024 INSC 754***.

Thereafter, the respondents have initiated proceedings and passed an order under Section 148 A(d) of the Act and now, final draft assessment order has also been passed.

2. Learned Senior counsel challenges the said order.

3. In our opinion, the Income Tax Act is a comprehensive Act, which takes into consideration the issue and accordingly, on jurisdiction issue, where we find that the facts are glaring, we would invoke our jurisdiction under Article 226 of the Constitution of India.

4. In the present case, the petitioner is free to proceed to challenge the proceedings in appeal, if the order is finally passed against the petitioner.

5. Accordingly, the present writ petition stands dismissed. However, liberty is granted to the petitioner to file an appeal under the provisions of the Act within a stipulated period. The petitioner would be free to raise all objections on merits before the Appellate Authority.

6. Misc. application(s), if any, also stand(s) disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 17, 2024
J.Ram

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