



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-3030-2025

Date of decision:05.03.2025

Balwinder Singh

....Petitioner

Versus

Deputy Commissioner of Income Tax, Central Circle-1, Ludhiana

....Respondent

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. S.K. Mukhi, Advocate, and
Mr. Iqbal Roshan, Advocate,
for the petitioner.

Mr. Varun Issar, Senior Standing Counsel,
for the respondent.

ARUN PALLI, J. (Oral)

A Certiorari is prayed for, to quash the impugned notice dated 21.03.2024 (P-2), issued under Section 148 of the Income Tax Act, 1961 ('1961 Act'), and all consequential proceedings.

Learned counsel for the petitioner submits that the matter in issue is squarely covered by an order and judgment, rendered by a Co-ordinate Bench of this Court in **CWP No. 15745-2024** (*Jatinder Singh Bhangu Vs. Union of India and others*, decided on 19.07.2024), as also in **CWP No. 21509-2023** (*Jasjit Singh vs. Union of India and others*, decided on 29.07.2024).

The factual position, as set out above, is not disputed by learned counsel for the respondent-Income Tax Department. However, he points out, that albeit, the impugned notice dated 21.03.2024 (P-2), has been issued by the Income Tax Officer, ITO, Ward-1(5), Ludhiana, but, instead the Deputy Commissioner of Income Tax, Central Circle-1, Ludhiana, has been arrayed as respondent.



The lapse is regretted. Accordingly, learned counsel for the petitioner prays for and is permitted to carry out necessary corrections in the memo of parties, in the Court itself, under his signatures.

We have heard learned counsel for the parties and perused the records.

As indicated earlier, the petitioner has assailed the notice dated 21.03.2024 (P-2), issued under Section 148 of the 1961 Act, as regards the assessment year 2014-15. For, post introduction of the concept of faceless assessment under Section 151A read with Section 144B of the 1961 Act, notice under Section 148 of the 1961 Act cannot be issued by the Jurisdictional Assessing Officer (JAO).

An identical issue was examined by the Co-ordinate Bench of this Court in *Jatinder Singh Bhangu* and *Jasjit Singh (supra)*, and upon thorough analysis of the matter, the notice(s) issued by the JAO were quashed and the petition(s) filed by the assessee(s) were allowed. But, with liberty to the respondent/Revenue to follow the procedure laid down under the 1961 Act and proceed accordingly.

In the wake of the above, and as prayed by learned counsel for the parties, the petition is disposed of, in terms of *Jatinder Singh Bhangu* and *Jasjit Singh (supra)*.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

05.03.2025
Ak Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No