IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

106+246 ***CWP-3320-2023 (O&M)***
Date of Decision:-11.02.2025

Ramesh Chandra Verma ....Petitioner

Vs.

Union of India & ors. ...Respondents

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

Present: Mr. Gurdeep Singh, Advocate
for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing counsel with
Mr. V.Vedika Rao, Advocate
for the respondent-Union of India.

***

SUDEEPTI SHARMA, J.

C.M. No. 1770-2025

Exemption application is allowed as prayed for.

C.M. No. 1771-2025

Application is allowed as prayed for.

Accordingly, Anneuxres P-20 and P-21 filed on behalf of the petitioner, are taken on record.

CWP No. 3220-2023

1. Challenge in the instant writ petition is to notices dated 15.04.2021, 27.08.2022 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961"); undated reasons NIL issued under Section 148 A(d) of the Act, 1961; notice dated 26.07.2022 issued under Section 148 of the Act, 1961 and consequential proceedings, for AY 2014-2015.

2. Learned counsel for the petitioner contends that the issue

involved in the present writ petition is covered by the judgment passed by a Co-ordinate Bench of this Court in the cases of ***Jatinder Singh Bhangu vs. Union of India and others***, passed in CWP No. 15745-2024 and connected matter, decided on 19.07.2024 and ***Jasjit Singh vs. Union of India and others*** (CWP No. 21509-2023 and other connected matters), decided on 29.07.2024 .

3. Learned counsel appearing for Union of India has also not disputed the same.

4. We have heard learned counsel for the parties and perused the whole records of the case.

5. The petitioner has challenged the notices dated 15.04.2021, 27.08.2022 issued under Section 148 of the Act, 1961; undated reasons NIL issued under Section 148 A(d) of the Act, 1961; notice dated 26.07.2022 issued under Section 148 of the Act, 1961 and consequential proceedings, for AY 2014-2015, on the ground that the Issuing Authority had no jurisdiction to issue the same, in view of the circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that the NFAC has exclusive power to issue the notice under Section 148 of the Act, 1961.

6. A Co-ordinate Bench of this Court in ***Jatinder Singh Bhangu's case (supra) and Jasjit Singh's case (supra),*** allowed the writ petitions on the same issue, as raised in the present writ petition, by granting liberty to the revenue to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised.

7. In view of the above, the present writ petition is disposed of, in terms of ***Jatinder Singh Bhangu's case (supra),*** decided on 19.07.2024 and

Jasjit Singh's case (supra), decided on 29.07.2024

8. All the pending applications, if any, also stand disposed of.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

11.02.2025
Gaurav Arora

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