



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-4561-2025 (O&M)

Date of decision: 19.02.2025

Dhanisha Badaisha

....Petitioner

Versus

Union of India and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MR. JUSTICE ALOK JAIN**

Present: Mr. Anurag Sharma, Advocate, and
Mr. Kapish Chawla, Advocate,
for the petitioner.

ARUN PALLI, J. (Oral)

A Certiorari is prayed for, to quash the impugned notice dated 24.03.2024 (P-2), issued under Section 148 of the Income Tax Act, 1961 ('1961 Act'), and all consequential proceedings.

Learned counsel for the petitioner submits, at the outset, 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).

Served with the advance copy of the petition, Mr. Ranvijay Singh, learned Senior Standing Counsel, for the respondents, is present in Court. The factual position, as set out above, is not disputed.

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

As indicated earlier, the petitioner has assailed the notice dated 24.03.2024 (P-2), issued under Section 148 of the 1961 Act, as regards the assessment year 2020-21. 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

(ALOK JAIN)
JUDGE

19.02.2025
Ak Sharma

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