IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

145 *CWP-5311-2025 (O&M)*
Date of Decision:-25.02.2025

Anuj Bhatia ....Petitioner

Vs.

Income Tax Officer, Ward-I, Panipat & anr. ...Respondents

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

Present: Mr. Nitin Kanwar, Advocate, for the petitioner

Ms. Gauri Neo Rampal, Sr. Standing counsel (Through VC) with Mr. V. Vedia Rao, Advocate for the respondent.

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SUDEEPTI SHARMA, J.

1. Challenge in the instant writ petition is to notice dated 06.04.2023 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961"); order dated 06.04.2023 issued under Section 148 A(d) of the Act, 1961; show cause notice dated 17.03.2023 issued under Section 148 A(b) of the Act, 1961 and conseuqential actions, for AY 2019-2020.

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 notice dated 06.04.2023 issued under Section 148 of the Act, 1961; order dated 06.04.2023 issued under Section 148 A(d) of the Act, 1961; show cause notice dated 17.03.2023 issued under Section 148 A(b) of the Act, 1961 and conseuqential actions, for AY 2019-2020, 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

25.02.2025
Gaurav Arora

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