



CWP-8330-2025

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

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Date of decision :12.12.2025

**MBS BUILDCON PRIVATE LIMITED FORMALLY KNOWN AS LNB
CONSTRUCTION PRIVATE LIMITED**

... PETITIONER

VERSUS

INCOME OFFICER AND ANOTHER

...RESPONDENTS

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL**

Present: Mr. Nitin Kanwar, Advocate (through V.C.)
for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing Counsel (through V.C.)
for the respondents.

LISA GILL, J. (ORAL)

1. Prayer in this petition is for setting aside of notice dated 06.04.2023 (Annexure-P-1) under Section 148 of Income Tax Act, 1961 (for short '1961 Act') order under Section 148A(d) dated 06.04.2023 (Annexure-P-2) and show cause notice under Section 148A(b) dated 18.03.2023 (Annexure-P-4) of 1961 Act and assessment order under section 147 r/w Section 144 dated on 20.02.2025 (Annexure- P-3) of 1961 Act, for assessment year 2019-20. There is a further prayer for restraining the respondent from conducting any further proceedings in the matter.

2. Learned counsel for petitioner submits that dehors any other available ground, this writ petition be allowed on the ground that Issuing Authority had no jurisdiction to issue abovesaid notice dated 26.03.2024, in view of circular/notification dated 29.03.2022 of the CBDT, wherein, it has been



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specifically enumerated that National Faceless Assessment Centre (NFAC) has exclusive power to issue notice under Section 148 of the Act, 1961.

3. It is submitted that the said issue is covered by 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.

4. Learned counsel appearing for the respondent does not dispute the same.

5. We have heard learned counsel for the parties and perused the file with their able assistance.

6. 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. Relevant portion of decision dated 19.07.2024 in Jatinder Singh Bhangu's case (supra) reads as under:-

“15. From the perusal of Section 151A, it is quite evident that scheme of faceless assessment is applicable from the stage of show cause notice under Section 148 as well as 148A. Clause 3(b) of notification dated 29.03.2022 issued under Section 151A clearly provides that scheme would be applicable to notice under Section 148. Even otherwise, it is a settled proposition of law that assessment proceedings commence from the stage of issuance of show cause notice. The object of introduction of faceless assessment would be defeated if show cause notice under Section 148 is issued by Jurisdictional Assessing Officer. The respondents are heavily placing reliance upon office memorandum and letter issued by departmental authorities. It is axiomatic in tax



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jurisprudence that circulars, instructions and letters issued by Board or any other authority cannot override statutory provisions. The circulars are binding upon authorities and Courts are not bound by circulars. The mandate of Section 144B, 151A readwith notification dated 29.03.2022 issued thereunder is quite lucid. There is no ambiguity in the language of statutory provisions, thus, office memorandum or any other instruction issued by Board or any other authority cannot be relied upon.”

7. In view of the above and without adverting to or adjudicating any other issue, 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.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

12.12.2025
manoj

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