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

186 ***CWP-9000-2025 (O&M)***
**Date of Decision:-28.03.2025**

Ludhiana Mediways Pvt. Ltd. ....Petitioner

Vs.

Dy. Commissioner of Income Tax, Central Circle-2, Ludhiana & ors.
...Respondents

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

Present: Mr. Vishav Bharti Gupta, Advocate
for the petitioner

Mr. Ranvijay Singh, Sr. Standing counsel
for the respondent-department.

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**SUDEEPTI SHARMA, J.**

1. Challenge in the present petition is to notice dated 10.01.2024 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961"); impugned assessment order dated 04.02.2025, demand notice dated 04.02.2024, and all consequential actions, for AY 2021-2022.

2. Learned counsel for the petitioner contends that the issue involved in the above 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. Learned counsel for the petitioner has further submitted that the petitioner has preferred an appeal and the same is pending before the Appellate Authority.