

**CWP-10245-2025****1****IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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**CWP-10245-2025 (O&M)
Date of Decision:-08.04.2025**

Mahaluxmi Enterprises

....Petitioner

Vs.

Income Tax Officer, Ward-I, Malerkotla & ors.

...Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**Present: Mr. Anurag Sharma and Mr. Kapish Chawla, Advocate
for the petitionersMr. Ranvijay Singh, Sr. Standing counsel
for the respondent-department.

SUDEEPTI SHARMA, J.

1. Challenge in the instant writ petition is to notice dated 28.02.2024 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961'); order dated 28.02.2024 issued under Section 148 A(d) of the Act, 1961; assessment order dated 20.03.2025 issued under Section 144 read with Section 144B of the Act, 1961; notice of demand dated 20.03.2025 issued under Section 156 of the Act, 1961; penalty notices dated 20.03.2025 under Section 274 read with Section 271 AAC (1) and 270 A and all consequential actions, for AY 2017-2018.

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 28.02.2024 issued



under Section 148 of the Act, 1961; order dated 28.02.2024 issued under Section 148 A(d) of the Act, 1961; assessment order dated 20.03.2025 issued under Section 144 read with Section 144B of the Act, 1961; notice of demand dated 20.03.2025 issued under Section 156 of the Act, 1961; penalty notices dated 20.03.2025 under Section 274 read with Section 271 AAC (1) and 270 A and all consequential actions, for AY 2017-2018, 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

08.04.2025

Gaurav Arora

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