



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

149

CWP-10306-2025

Date of Decision:-09.04.2025

GARHWAL SABHA REGD

....Petitioner

Vs.

DEPUTY COMMISSIONER OF INCOME TAX (Exemptions), Circle-2,
Chandigarh AND OTHERS

...Respondents

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

Present: Mr. B.M. Monga, Mr. Rohit Kaura and
Mr. Rajiv Sharma, Advocates, for the petitioner.

Mr. Vaibhav Gupta, Standing counsel
for the respondent.

SUDEEPTI SHARMA, J.

1. Challenge in the instant writ petition is to notice dated 30.03.2024 issued under Section 148 of the Income Tax Act, 1961 (for short "Act 1961") impugned assessment order dated 25.02.2025 issued under Section 147 read with Section 144B of the Act, 1961; notice of demand dated 25.02.2025 issued under Section 156 of the Act, 1961; penalty show cause notice dated 25.02.2025 issued under Section 270A of the Act, 1961 and all consequential actions, for AY 2020-2021.

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 30.03.2024 issued under Section 148 of the Act, 1961 (for short “Act 1961”) impugned assessment order dated 25.02.2025 issued under Section 147 read with Section 144B of the Act, 1961; notice of demand dated 25.02.2025 issued under Section 156 of the Act, 1961; penalty show cause notice dated 25.02.2025 issued under Section 270A of the Act, 1961 and all consequential actions, for AY 2020-2021, 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

09.04.2025

Gaurav Arora

(SUDEEPTI SHARMA)
JUDGE

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