

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

152

CWP-10858-2025 (*O&M*)  
Date of Decision:-22.04.2025

Sumit Kumar Bhatia

....Petitioner

Vs.

INCOME TAX OFFICER, Ward 7 (1), LUDHIANA &amp; ORS.

...Respondents

CORAM: HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

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

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

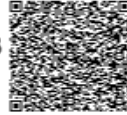
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**SUDEEPTI SHARMA, J.**

1. Challenge in the present petition is to notice dated 22.03.2024 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961') impugned assessment order dated 22.03.2025 issued under Section 147 of the Act, 1961; demand notice and penalty show cause notice dated 29.03.2025 and all consequential actions, for AY 2020-2021.

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.

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 22.03.2024 issued under Section 148 of the Act, 1961; impugned assessment order dated 22.03.2025 issued under Section 147 of the Act, 1961; demand notice and penalty show cause notice dated 29.03.2025 and all consequential actions, for AY 2020-2021, 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. Since in the present case, the appeal is pending before the Appellate Authority, the writ petition is disposed of with a direction to the Appellate Authority to decide the appeal of the petitioner, in terms of the judgments mentioned above.

8. All the pending applications, if any, also stand disposed of.

**(LISA GILL)**  
**JUDGE**

**(SUDEEPTI SHARMA)**  
**JUDGE**

**22.04.2025**

Gaurav Arora

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