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121 IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CWP-11026-2025

DATE OF DECISION: 24.04.2025

SANDEEP GOEL

.....PETITIONER

Vs.

INCOME TAX OFFICER, WARD 5 (5), CHANDIGARH AYKAR  
BHAWAN, CHANDIGARH

.....RESPONDENT

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CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL  
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN

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Present: Mr. Abhinav Narang, Advocate, with  
Mr. Parnika Singla, Advocate,  
for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel, with  
Mr. Vaibhav Gupta, Advocate,  
for the Income Tax Department-respondent.

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**DEEPAK SIBAL, J. (ORAL)**

1. Challenge made through the instant petition is to the notice dated 28.03.2025 (Annexure P-1) issued to the petitioner by the respondent under Section 148 of the Income Tax Act, 1961. The primary ground of challenge raised by the petitioner is that the impugned notice has been issued by the Jurisdictional Assessing Officer which could have not been done because in terms of the notification dated 29.03.2022 (Annexure P-2), issued by the Ministry of Finance, Government of India, the impugned notice could have been issued only by way of faceless assessment.



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2. In support of his afore submission, learned counsel for the petitioner places reliance on the following two judgments of this Court:-

- i. CWP-15745-2024, titled Jatinder Singh Bhangu vs. Union of India and others, decided on 19.07.2024; and
- ii. CWP-21509-2023, titled Jasjit Singh vs. Union of India and others, decided on 29.07.2024.

3. Learned counsel for the respondent does not dispute the fact that the case of the petitioner is covered in his favour by the law laid down through the aforesaid two judgments rendered by two separate co-ordinate Benches of this Court in Jatinder Singh Bhangu's and Jasjit Singh's cases (*supra*).

4. In the light of the above, in terms of the law laid down in the Jatinder Singh Bhangu's and Jasjit Singh's cases (*supra*), the impugned notice dated 28.03.2025 (Annexure P-1), issued by the Jurisdictional Assessing Officer, is hereby quashed with liberty to the respondent to proceed against the petitioner in accordance with law.

5. The petition is allowed in the above terms.

(DEEPAK SIBAL)  
JUDGE

APRIL 24, 2025  
nitin

(HARPREET KAUR JEEWAN)  
JUDGE

|                    |        |
|--------------------|--------|
| Whether Speaking   | Yes/No |
| Whether Reportable | Yes/No |