IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No.129 CWP-12857-2025

Date of decision : 07.05.2025

Ajit Singh ..... Petitioner

Versus

Union of India and others ..... Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI

Present **:** Ms.Ambika Jindal, Advocate and
Ms.A.K.Juneja, Advocate, for the petitioner.

Mr.Yogesh Putney, Advocate,
for the respondent-Income Tax Department.

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

1. Through the instant petition the petitioner seeks quashing of notice dated 19.04.2021 (Annexure P-2) pertaining to the assessment year 2015-16, issued to the petitioner by the respondent-Income Tax Department under Section 148 of the Income Tax Act, 1961. Also under challenge are the all consequential proceedings taken by the respondent-authorities in pursuance to the afore notice including the assessment order dated 23.03.2023 (Annexure P-12) and order passed in revision proceedings dated 24.03.2025 (Annexure P-16).

2. In support of the petitioner's claim, learned counsel for the petitioner relies on the following paragraphs of a recent judgment of the Supreme Court dated 02.04.2025 passed in Civil Appeal No.5177 of 2025 (arising out of SLP (C) No.5632/2023)-*Deepak Steel and Power Limited vs. Central Board of Direct Taxes & Ors*: -

> "4. The learned counsel appearing for the revenue with his usual fairness invited the attention of this Court to a three judge bench decision of this Court in *Union of India and Ors. v. Rajeev Bansal*, reported in 2024 SCC OnLine SC 2693, more particularly, paragraph 19(f) which reads thus: -
>
> > *"19. (f) The Revenue concedes that for the assessment year 2015-2016, all notices issued on or after April 1, 2021 will have to be dropped as*

> *they will not fall for completion during the period prescribed under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020."*
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> 5. As the revenue made a concession in the aforesaid decision that is for the assessment year 2015-2016, all notices issued on or after 1st April, 2021 will have to be dropped as they would not fall for completion during the period prescribed under the taxation and other laws (Relaxation and Amendment of certain Provisions Act, 2020). Nothing further is required to be adjudicated in this matter as the notices so far as the present litigation is concerned is dated 25.6.2021."

3. Learned counsel for the respondent-Income Tax Department very fairly concedes that the petitioner's case would be covered in his favour by the afore quoted observations of the Supreme Court in *Deepak Steel and Power Limited's* case (supra).

4. In the light of the above fair stand taken by learned counsel for the respondent-Income Tax Department and in terms of the afore quoted observations by the Supreme Court in *Deepak Steel and Power Limited's* case (supra), we allow the present petition resulting in the quashing of the impugned notice dated 19.04.2021 (Annexure P-2) and all consequential proceedings arising therefrom including the assessment order dated 23.03.2023 (Annexure P-12) and order passed in the exercise of revisionary jurisdiction dated 24.03.2025 (Annexure P-16).

5. No costs.

[DEEPAK SIBAL]
JUDGE

07.05.2025 [LAPITA BANERJI]
shamsher JUDGE

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