IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

171 **CWP-13074-2025**
Date of decision: 08.05.2025

TARUN GOYAL

...Petitioner

VERSUS

INCOME TAX OFFICER AND OTHERS

...Respondents

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

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

Mr. Ranvijay Singh, Senior Standing Counsel
for the respondents - Income Tax Department.

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DEEPAK SIBAL, J.(ORAL)

1. Challenge in the instant writ petition is to notice dated 12.02.2024 (Annexure P-1) issued under Section 148 of the Income Tax Act, 1961 (for short "1961 Act"); order dated 26.02.2025 (Annexure P-2) issued under Section 147 of the 1961 Act and notice of demand dated 26.02.2025 for AY 2017-2018.

2. 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-3), issued by the Ministry of Finance, Government of India, the impugned notice could have been issued only by way of faceless assessment.

3. 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.

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

5. In the light of the above, the present petition is allowed in terms of **Jatinder Singh Bhangu's** and **Jasjit Singh's** cases (*supra*), decided on 19.07.2024 and 29.07.2024, respectively.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

08.05.2025
Nisha Yadav

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