



**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

(Sr. No. 139)

CWP No.14400 of 2025

Date of decision: 19.05.2025

Glenview Resorts Kasauli LLP Resorts

.....Petitioner

Versus

Deputy Commissioner of Income Tax, Central Circle-I, Chandigarh

.....Respondents

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

Present : Mr. Salil Kapoor, Advocate and
Mr. Kushagra Mahajan, Advocate for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel and
Mr. Vaibhav Gupta, Junior 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 04.03.2024 (Annexure P-2) issued under Section 148 of the Income Tax Act, 1961; assessment order and demand notice dated 29.04.2025 (Annexure P-8) for AY 2020-2021.

(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 not have been done because in terms of the notification dated 29.03.2022 (Annexure P-9), 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 No.15745 of 2024 - Jatinder Singh Bhangu Vs. Union of India and others, decided on 19.07.2024.
- (ii) CWP No.21509 of 2023 - Jasjit Singh Vs. Union of India and others, decided on 29.07.2024.

(4) 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 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

19.05.2025
sunil yadav

(LAPITA BANERJI)
JUDGE

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