



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

(Sr. No. 135)

**CWP No.14665 of 2025
Date of decision: 21.05.2025**

Glenview Resorts Kasauli LLP Kasauli Resorts

.....Petitioner

Versus

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

.....Respondent

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

Present : Mr. Salil Kapoor, Advocate for the petitioner.

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

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DEEPAK SIBAL, J. (Oral)

(1) Challenge in the instant writ petition is to assessment order dated 29.04.2025 (Annexure P-8) passed under Section 144 of the Income Tax Act, 1961 (for short - 1961 Act); demand notice dated 29.04.2025 (Annexure P-8) issued under Section 156 of the 1961 Act and penalty notices dated 29.04.2025 (Annexure P-8) issued under Section 274 of the 1961 Act for AY 2022-2023.

(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-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 and

(ii) CWP No.21509 of 2023 - 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

21.05.2025
sunil yadav

(LAPITA BANERJI)
JUDGE

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No