



CWP-14656-2025

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

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Date of decision : 07.07.2025

Pinnacle Holding Private Ltd.

... Petitioner

Versus

Assistant Commissioner of Income Tax Central Circle 2, Chandigarh and
others

... Respondents

**CORAM : HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present:- Mr. Kartik Bansal, Advocate and
Mr. Bhuvan Khurana, Advocate for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel with
Mr. Vidul Kapoor, Junior Standing Counsel
for the respondent/Income Tax Department.

Anupinder Singh Grewal, J. (Oral)

The petitioner has challenged the notice dated 10.01.2025 (Annexure P-1) issued by respondent No.1 under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act, 1961') and all consequential assessment proceedings for Assessment Year 2022-23.

2. Learned counsel for the petitioner submits that the impugned notice under Section 148 of the Act, 1961 has erroneously been issued by the Jurisdictional Assessing Officer although he has no jurisdiction to issue the same in view of the Notification dated 28/29.03.2022 which provides for faceless assessment proceedings and National Faceless Assessment Centre (NFAC) has exclusive powers to issue notice under Section 148 of the Act,



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1961. He further submits that the Coordinate Bench of this Court in CWP No.15745-2024 -**Jatinder Singh Bhangu Vs. Union of India and others** and connected matter, decided on 19.07.2024 as well as CWP No.21509-2023-**Jasjit Singh Vs. Union of India and others** and other connected matters, decided on 29.07.2024, had allowed the writ petitions involving similar issue and liberty had been granted to the respondents therein to follow the procedure laid down under the Act, 1961 and proceed accordingly, if so advised.

3. Therefore, the petition is disposed of in the same terms as the judgment in the case of **Jatinder Singh Bhangu Vs. Union of India and others (supra)** and **Jasjit Singh Vs. Union of India and others (supra)**.

(ANUPINDER SINGH GREWAL)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

July 07, 2025
sonia gugnani

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