



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

261

CWP-16108-2025 (O&M)
Date of Decision:-28.05.2025

Glenview Villas, Kasauli

....Petitioner

Vs.

Joint Commissioner of Income Tax (OSD), Central Circle I, Chd & ors.
...Respondents

CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

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

Mr. Vaibhav Gupta, Standing counsel
for the respondent.

SUDEEPTI SHARMA, J.

1. Challenge in the present petition is to notice dated 04.03.2024 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961'); assessment order dated 26.03.2024 issued under Section 143 (3) read with Section 147 of the Act, 1961; demand notice dated 26.03.2025 issued under Section 156 of the Act, 1961; penalty notices dated 28.03.2025 issued under Sections 274 read with Section 270A of the Act, 1961 and Section 274 read with Section 271 AAD (1) (ii) of the Act, 1961 and all consequential actions, for AY 2022-2023.

2. Learned counsel for the petitioner contends that the issue involved in the present writ petition is covered by the judgment passed by a Co-ordinate Bench of this Court in the cases of ***Jatinder Singh Bhangu vs. Union of India and others***, passed in CWP No. 15745-2024 and connected matter, decided on 19.07.2024 and ***Jasjit Singh vs. Union of India and others*** (CWP No. 21509-2023 and other connected matters), decided on 29.07.2024. Learned counsel for the petitioner has further submitted that the petitioner has preferred an appeal and the same is pending before the Appellate Authority.

3. Learned counsel appearing for Union of India has also not



disputed the same.

4. We have heard learned counsel for the parties and perused the whole records of the case.

5. The petitioner has challenged the notice dated 04.03.2024 issued under Section 148 of the Act, 1961; assessment order dated 26.03.2024 issued under Section 143 (3) read with Section 147 of the Act, 1961; demand notice dated 26.03.2025 issued under Section 156 of the Act, 1961; penalty notices dated 28.03.2025 issued under Sections 274 read with Section 270A of the Act, 1961 and Section 274 read with Section 271 AAD (1) (ii) of the Act, 1961 and all consequential actions, for AY 2022-2023, in view of the circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that the NFAC has exclusive power to issue the notice under Section 148 of the Act, 1961.

6. A Co-ordinate Bench of this Court in ***Jatinder Singh Bhangu's case (supra) and Jasjit Singh's case (supra)***, allowed the writ petitions on the same issue, as raised in the present writ petition, by granting liberty to the revenue to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised.

7. Since in the present case, the appeal is pending before the Appellate Authority, the writ petition is disposed of with a direction to the Appellate Authority to decide the appeal of the petitioner, in terms of the judgments mentioned above.

8. All the pending applications, if any, also stand disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

28.05.2025

Gaurav Arora

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