2025:PHHC:105449-DB

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.17048 of 2024
Date of Decision: 13.08.2025

Malkit Singh (since deceased) through his LR

…Petitioner

Versus

Pr. Chief Commissioner of Income Tax NWR and others

…Respondents

__CORAM:__ ***HON'BLE MRS. JUSTICE LISA GILL***
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present:- Mr. Rohit Sud, Advocate and
Mr. Sameesh Bassi, Advocate
for petitioner.

Mr. Ranvijay Singh, Standing Counsel, Income Tax Dept.
with Ms. Nikita Garg, Advocate
for the respondents.

*****

__LISA GILL, J.(Oral)__

1. Learned counsel for petitioner submit that at this stage, petitioner confines his prayer for setting-aside notice dated 08.04.2024 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act, 1961') for the assessment year 2017-18 being illegal and without jurisdiction having been issued by the Jurisdictional Assessing Officer instead of having been issued through the National Faceless Assessment Centre (NFAC). Reference is made to the Division Bench judgments of this Court in ***Jatinder Singh Bhangu vs. Union of India and others***, passed in CWP No.15745 of 2024 and connected matter, decided on 19.07.2024 and ***Jasjit Singh vs. Union of India and others***, (CWP No.21509 of 2023 and other connected matters), decided on 29.07.2024.

2. Learned counsel for respondents fairly accept that notice has been issued by Jurisdictional Assessing Officer whereas it was required to be issued through NFAC.

3. We have heard learned counsel for the parties and perused the file with their able assistance.

4. 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. Relevant portion of decision dated 19.07.2024 is ***Jatinder Singh Bhangu's*** *case (supra)* reads as under:-

> "*15. From the perusal of Section 151A, it is quite evident that scheme of faceless assessment is applicable from the stage of show cause notice under Section 148 as well as 148A. Clause 3(b) of notification dated 29.03.2022 issued under Section 151A clearly provides that scheme would be applicable to notice under Section 148. Even otherwise, it is a settled proposition of law that assessment proceedings commence from the stage of issuance of show cause notice. The object of introduction of faceless assessment would be defeated if show cause notice under Section 148 is issued by Jurisdictional Assessing Officer. The respondents are heavily placing reliance upon office memorandum and letter issued by departmental authorities. It is axiomatic in tax jurisprudence that circulars, instructions and letters issued by Board or any other authority cannot override statutory provisions. The circulars are binding upon authorities and Courts are not bound by circulars. The*

mandate of Section 144B, 151A read with notification dated 29.03.2022 issued thereunder is quite lucid. There is no ambiguity in the language of statutory provisions, thus, office memorandum or any other instruction issued by Board or any other authority cannot be relied upon."

5. In view of the above, present writ petition is disposed of, in terms of ***Jatinder Singh Bhangu's*** case (supra), decided on 19.07.2024 and ***Jasjit Singh's*** case (supra), decided on 29.07.2024.

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

(LISA GILL)
JUDGE

13.08.2025 **(MEENAKSHI I. MEHTA)**
neetu **JUDGE**

Whether speaking/reasoned: Yes/No
Whether Reportable: Yes/No