IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

129

CWP-26014-2025
Date of Decision: 27.10.2025

AARTI SINGHAL ....Petitioner

Versus

UNION OF INDIA AND OTHERS ....Respondents

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

Present:- Ms. Riya Mukherji, Advocate for the petitioner.

Mr. Vidul Kapoor, Jr. Standing Counsel, and
Mr. Vaibhav Gupta, Advocate,
for the respondents.

*****

DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the petitioner restricts his claim only to the challenge to the notice dated 25.06.2025 (Annexure P-1) issued to the petitioner by the respondents under Section 148 of the Income Tax Act, 1961.

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, 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-15745-2024, titled **Jatinder Singh Bhangu** Vs. **Union of India and others,** decided on 19.07.2024; and

ii. CWP-21509-2023, titled **Jasjit Singh** Vs. **Union of India and others**, decided on 29.07.2024.

3. Learned counsel for the respondents 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** and **Jasjit Singh** (*supra*).

4. In the light of the above, in terms of the law laid down in **Jatinder Singh Bhangu**'s and **Jasjit Singh**'s cases (*supra*), the impugned notice dated 25.06.2025 (Annexure P-1) issued by the Jurisdictional Assessing Officer, is hereby quashed with liberty to the respondents to proceed against the petitioner in accordance with law.

5. The petition is allowed in the above terms.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

27.10.2025
Prince

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