IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

(Sr. No. 133) **CWP No.28732 of 2025**

Date of decision: 25.09.2025

Tirupati Renewable Energy Company Pvt. Ltd.

.....Petitioner

Versus

Deputy Commissioner of Income Tax and others

.....Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL

HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Kartik Bansal, Advocate for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel
(appeared through video conferencing) and
Mr. Vidul Kapoor, Junior Standing Counsel
for the respondent(s)- Income Tax Department.

* * *

DEEPAK SIBAL, J. (*Oral*)

(1) Challenge in the present petition is to notice dated 30.03.2023 issued under Section 148 of the Income Tax Act, 1961 (for short – 1961 Act) and all consequential proceedings for the Assessment year 2020-2021, on the ground that Issuing Authority had no jurisdiction to issue the same in view of circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that National Faceless Assessment Centre (NFAC) has exclusive power to issue notice under Section 148 of the 1961 Act.

(2) Learned counsel for petitioner contends that the issue involved in the present writ petition is covered by judgments passed by a Co-ordinate Bench of this Court in the cases of ***Jatinder Singh Bhangu Vs. Union of India and others -*** CWP No. 15745-2024 and other 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. Learned counsel for the petitioner has further submitted that petitioner has preferred an appeal and same is pending before Appellate Authority.

(3) Learned counsel appearing for respondents has also not disputed the same.

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

(5) 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 1961 Act and proceed accordingly, if so advised. Relevant portion of decision dated 19.07.2024 in ***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."

(6) As appeal in the present proceedings is pending before the Appellate Authority, this writ petition is disposed of with a direction to the Appellate Authority to decide the same 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.

(DEEPAK SIBAL)
JUDGE

25.09.2025
sunil yadav

(LAPITA BANERJI)
JUDGE

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