



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-35195-2024 (O&M)
Date of Decision:-07.01.2025

Jaswant Singh

....Petitioner

VS.

Union of India and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Rohit Singla, Advocate
for the petitioner

Mr. Vaibhav Gupta, Jr. Standing counsel
for the respondent-Union of India.

SUDEEPTI SHARMA, J.

1. Challenge in the instant writ petition is to notice dated 15.03.2024 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961') for AY 2020-2021.
2. Learned counsel for the petitioner contends that the issue involved in the present writ petition is covered by the judgment dated 29.07.2024 passed by a Co-ordinate Bench of this Court in the case of ***Jasjit Singh vs. Union of India and others*** (CWP No. 21509-2023 and other connected matters).
3. Learned junior standing 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 15.03.2024 under



Section 148 of the Act, 1961 for AY 2020-2021, issued by respondent No. 3 on the ground that he had no jurisdiction to issue the same, 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 CWP No. 21509-2023 titled as ***Jasjit Singh vs. Union of India and others*** and other connected matters has 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. In view of the above, the present writ petition is disposed of, in terms of the judgment dated 29.07.2024 titled as '***Jasjit Singh vs. Union of India and others***', passed in CWP No. 21509-2023 and other connected matters.

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

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

07.01.2025

Gaurav Arora

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