IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No.109

CWP-37237-2025
Date of decision: 12.12.2025

MD Mufeed Khan ....Petitioner

Versus

Income Tax Officer and others ....Respondents

CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR

Present: Mr. Rohit Kaura, Advocate, for the petitioner.

Ms. Urvashi Dhugga, Sr. Standing Counsel
Mr. Vidul Kapoor, Jr. Standing Counsel
Mr. Vaibhav Gupta, Jr. Standing Counsel
for the respondents.

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DEEPAK SIBAL, J. (Oral)

1. The challenge made through the instant petition is to the notice dated 25.03.2025 (Annexure P-1) issued to the petitioner by the respondents under Section 148 of the Income Tax Act, 1961. The primary ground of challenge raised by the petitioner is that the impugned notice has been issued by the Jurisdictional Assessing Officer which could have not been done because in terms of the notification dated 29.03.2022 (Annexure P-2) issued by the Ministry of Finance, Government of India, the impugned notice could have been issued only by way of faceless assessment.

2. 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 the cases of ***Jatinder Singh Bhangu* and *Jasjit Singh* (supra)**.

4. In the light of the above, in terms of the law laid down in the cases of ***Jatinder Singh Bhangu and Jasjit Singh* (supra)**, the impugned notice dated 25.03.2025 (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 disposed in the above terms.

(DEEPAK SIBAL)
JUDGE

(YASHVIR SINGH RATHOR)
JUDGE

December 12, 2025
Jyoti 1

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