



**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

(Sr. No. 121)

CWP No.37971 of 2025

Date of decision: 19.12.2025

SHL Agro Food Inc.

.....Petitioner

Versus

National Faceless Assessment Centre, New Delhi and another

.....Respondents

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

Present : Mr. Deepak Aggarwal, Advocate for the petitioner.

Ms. Urvashi Dhugga, Senior Standing Counsel with
Mr. Vidul Kapoor, Junior Standing Counsel and
Ms. Kavita, Advocate
for the respondent(s)- Income Tax Department.

* * *

DEEPAK SIBAL, J. (Oral)

(1) Challenge made through the instant petition is to the notice dated 05.04.2024 (Annexure P-1) issued to the petitioner by the respondent under Section 148 of the Income Tax Act, 1961 and all consequential proceedings for the Assessment year 2020-2021. 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.

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(2) In support of his afore submission, learned counsel for the petitioner places reliance on the following two judgments of this Court :-

- (i) **CWP No.15745 of 2024 - Jatinder Singh Bhangu Vs. Union of India and others, decided on 19.07.2024.**
- (ii) **CWP No.21509 of 2023 - Jasjit Singh Vs. Union of India and others, decided on 29.07.2024.**

(3) Learned counsel for the respondent(s)-Income Tax Department 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's*** and ***Jasjit Singh's*** cases (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 05.04.2024 (Annexure P-1) issued by the Jurisdictional Assessing Officer, is hereby quashed with liberty to the respondent to proceed against the petitioner in accordance with law.

(5) The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

19.12.2025
sunil yadav

(LAPITA BANERJI)
JUDGE

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No