



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

Sr. No. 279 (36)

CWP No.463 of 2022 (O&M)
Date of decision: 30.04.2026

Rajesh Goyal

.....Petitioner

Versus

Union of India and others

.....Respondents

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

Present : Mr. Ankit Midha, Advocate for the petitioner.

Ms. Urvashi Dhugga, Senior Standing Counsel,
Mr. Vaibhav Gupta, Junior Standing Counsel and
Ms. Kavita, Advocate for the respondent(s).

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DEEPAK SIBAL, J. (Oral)

(1) At the outset, learned counsel for the revenue concedes that in terms of the law laid down by the Supreme Court in *Union of India and others vs. Ashish Agarwal (2023) 1 SCC 617*, the impugned notice dated 31.03.2021, dispatched to the petitioner on or after 01.04.2021, for the assessment year 2013-14, under Section 148 of the Income-tax Act, 1961 (for short-the Act) be treated as notice under Section 148A(b) of the Act.

(2) The above concession satisfies learned counsel for the petitioner. Accordingly, the present petition is disposed of with a direction to the respondent(s)-revenue to proceed from the stage of the afore notice, in terms of the procedure laid down under Section 148A(b) of the Act.

(3) Needless to add that in the course of the afore proceedings the petitioner shall be at liberty to raise all possible pleas/defences that may be available to him, in accordance with law.

**(DEEPAK SIBAL)
JUDGE**

30.04.2026

sunil yadav

**(LAPITA BANERJI)
JUDGE**

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