IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 1736 of 2022
Date of decision : April 18, 2026

Chander Mohan Gupta

...... Petitioner

Versus

Income Tax Officer and another

...... Respondents

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

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Present :- Mr. Salil Kapoor, Advocate
for the petitioner.

Mr. Varun Issar, Senior Standing Counsel,
for the respondent-Income Tax Department

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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, issued to the petitioner under Section 148 of the Income Tax Act, 1961 (for short 'the Act') and dispatched to the petitioner on or after 01.04.2021, for the respective assessment year be treated as a notice under Section 148A(b) of the Act.

2. The above concession satisfies learned counsel for the petitioner.

3. In the light the above, the present petition is disposed of with a direction to the respondent-revenue to proceed from the stage of the afore notice, in terms of the procedure laid down under Section 148A(b) of the Act.

4. 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 it, in accordance with law.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 18, 2026
archana

Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No