IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

Sr. No. 279 (21)

CWP No.2748 of 2022 (O&M)
Date of decision: 30.04.2026

Kritika Mittal

.....Petitioner

Versus

Central Board of Direct Taxes and others

.....Respondents

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

Present : Mr. Pankaj Jain, Senior Advocate with
Ms. Divya Suri, Advocate for the petitioner.

Mr. Ranvijay Singh, Senior Standing Counsel,
Mr. Vidul Kapoor, Junior Standing Counsel and
Ms. Nikita Garg, Junior Standing Counsel
for the respondent(s)-Income Tax Department.

* * *

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 30.03.2021, 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 her, in accordance with law.

(DEEPAK SIBAL)
JUDGE

30.04.2026
sunil yadav

(LAPITA BANERJI)
JUDGE

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