



CWP No. 3240 of 2022

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

CWP No. 3240 of 2022

Date of decision : April 18, 2026

Bhushan Airways Services Pvt. Ltd.**..... Petitioner****Versus****DEPUTY COMMISSIONER OF INCOME TAX, CEN-
iCHANDIGARH AND OTHERS****..... Respondents****CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present :- Mr. Vishal Sharma Haritwal, Advocate
for the petitioner.

Mr. Satya Pal Jain, Senior Standing Counsel,
for the respondent-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 31.03.2021, dispatched to the petitioner on or after 01.04.2021, for the assessment year 2014-15, under Section 148 of the Income Tax Act, 1961 (for short- the Act) be treated as notices 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-revenue to proceed from the stage of the



afore notices, 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 it, in accordance with law.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 18, 2026
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Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No