

2026:PHHC:058639-DB



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

CWP-5119-2022

Date of Decision: 18.04.2026

SUMAN KANDOI

... Petitioner

VERSUS

CANTRAL BOARD OF DIRECT TAXES AND OTHERS

... Respondents

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

Present : Mr. Sachin Bhardwaj, Advocate for the petitioner.

Ms. Urvashi Dhugga, Senior Standing Counsel, with
Mr. Vaibhav Gupta, Junior Standing Counsel, and
Ms. Kavita, Advocate, for the Income Tax Department.

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DEEPAK SIBAL, J. (Oral)

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 & Ors. Vs. Ashish Agarwal (2023) 1 SCC 617*, the impugned notice dated 29.06.2021 for the assessment year 2014-15, 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 senior 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 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 it, in accordance with law.

**DEEPAK SIBAL
JUDGE**

**LAPITA BANERJI
JUDGE**

18.04.2026

Rajender

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