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

Sr. No.279-46

CWP-5776-2022
Date of decision: 30.04.2026

Varinder Pal Singh ....Petitioner

Versus

Union of India and ors ....Respondents

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

Present: Mr. Saurabh Kapoor, Advocate and
Mr. Rishab Kapoor, Advocate
for the petitioner.

Mr. Ranvijay Singh, Sr. Standing Counsel with
Mr. Vidul Kapoor, Jr. Standing counsel and
Ms. Nikita Garg, Jr. Standing counsel
for the respondents.

* * *

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 2016-17, 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

(LAPITA BANERJI)
JUDGE

April 30, 2026
Jyoti 1

Whether speaking/reasoned *Yes/No*
Whether reportable *Yes/No*