IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-6234-2022 (O&M)
Date of Decision: 18.04.2026

JINDAL FINLEASE PVT. LTD.

... Petitioner

VERSUS

CBDT AND OTHERS

... Respondents

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

Present **:** Ms. Divya Suri, 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 and Ors. Vs. Ashish Agarwal (2023) 1 SCC 617***, the impugned notice dated 24.06.2021, 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 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.

4. Other misc. application(s), if any, also stand(s) disposed of accordingly.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

18.04.2026
Rajender

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