



IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

**Sr. No.179**

**CWP-8782-2026**

**Date of decision: 23.03.2026**

Nitin Jain

....Petitioner

Versus

National Faceless Appeal Centre, Delhi and another

....Respondents

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

Present: Mr. Nikhil Goyal, Senior Advocate with  
Ms. Ruby, Advocate, for the petitioner.

Mr. Ranvijay Singh, Sr. Standing Counsel with  
Mr. Vidul Kapoor, Jr. Standing Counsel  
for the respondents.

\* \* \*

**DEEPAK SIBAL, J. (Oral)**

(1) Learned counsel for the petitioner submits that at this stage, he would be satisfied if the present writ petition is disposed of with a direction to respondent No.1 – Principal Commissioner of Income Tax, Ludhiana, to take a decision on the representation dated 19.02.2026 (Annexure P-11) made by the petitioner.

(2) Learned counsel for the respondent - Revenue has no objection if the petitioner's above prayer is accepted.

(3) Accordingly, at this stage, without commenting on the merits of the case, the present petition is disposed of with a direction to respondent No.1 to take a decision on the aforesaid representation made by the petitioner, by passing speaking order(s) and after granting opportunity of hearing to all affected parties within two months from the date of receipt of

a copy of this order.



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(4)           Needless to add that the decision so taken be communicated to the petitioner and if the same is not to the satisfaction of the petitioner, he would be at liberty to challenge the same, in accordance with law.

**(DEEPAK SIBAL)**  
**JUDGE**

**(LAPITA BANERJI)**  
**JUDGE**

**March 23, 2026**  
*Jyoti 1*

|                                  |               |
|----------------------------------|---------------|
| <i>Whether speaking/reasoned</i> | <i>Yes/No</i> |
| <i>Whether reportable</i>        | <i>Yes/No</i> |