



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

125

CWP-9109-2026 (O&M)
Date of Decision: 06.04.2026

VIDYANAND GIRI

..... Petitioner

Versus

UNION OF INDIA AND OTHERS

....Respondents

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

Present:- Mr. Paras Jain, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl. A. G., Punjab.

DEEPAK SIBAL, J. (Oral)

Learned counsel for the parties agree that the present case is covered in the petitioner's favour by a recent judgment of a Co-ordinate Bench of this Court dated 23.05.2025 passed in **CWP No.15032 of 2025 – Gian Chand Vs. National Faceless Assessment Centre and another.**

2. In the light of the afore consensus, the present petition is allowed in terms of **Gian Chand's** case (supra) resulting in the setting aside of the impugned show cause notice dated 06.04.2022 (Annexure P-3) issued to the petitioner under Section 148 of the Income Tax Act, 1961, the assessment order dated 22.03.2024 (Annexure P-17), the penalty orders dated 13.09.2024 (Annexure P-23) and 17.09.2024 (Annexure P-30) and the order rejecting the petitioner's rectification application dated 18.03.2026 (Annexure P-36) as also the consequential demand notice dated 18.03.2026 (Annexure P-38).

3. Pending applications, if any, shall stand disposed of.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

06.04.2026
Jyoti Thakur

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No