



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.108

CWP-18772-2026

Date of decision: 01.07.2026

Ruchi Jain

....Petitioner

Versus

Income Tax Officer Ward-1, Panipat, Haryana and othersRespondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE RUPINDERJIT CHAHAL**

Present: Mr. Satyam Aneja, Advocate
for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing counsel (through VC)
for the respondents.

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DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the parties are *ad idem* that the issue raised before this Court through the instant petition is squarely covered in the petitioner's favour by a Division Bench judgment of this Court - Suman Kandoi vs. National Faceless Assessment Centre [2026] 182 taxmann.com 789 (Punjab & Haryana).

2. In the light of the above consensus, this petition is allowed in the same terms as Suman Kandoi's case (supra) resulting in the setting aside of the impugned order dated 27.07.2022, passed under Section 148A(d) of the Income Tax Act, 1961 (for short – the Act), assessment order dated 19.01.2026 (Annexure P-13), notice of demand dated 19.01.2026



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(Annexure P-14) and penalty order dated 19.01.2026 (Annexure P-15)
issued under Section 274 read with Section 271(1)(c) of the Act.

(DEEPAK SIBAL)
JUDGE

(RUPINDERJIT CHAHAL)
JUDGE

July 01, 2026
Jyoti 1

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