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

Sr. No.109

CWP-18774-2026
Date of decision: 01.07.2026

Ruchi Jain ....Petitioner

Versus

Income Tax Officer Ward-1, Panipat, Haryana and others ....Respondents

**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 28.07.2022, 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

(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

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