2026:PHHC:007593-DB

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

CWP-30584-2025
Date of Decision: January 20, 2026

MANJU BALA .....Petitioner

Versus

INCOME TAX OFFICER, WARD-1, HOSHIARPUR AND ORS ..... Respondents

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI

Present: Mr. Nitin Kanwar, Advocate for the petitioner

Mr. Ranvijay Singh, Senior Standing counsel with
Mr. Vidul Kapoor, Junior Standing counsel
for respondent No. 1.

Ms. Pridhi Sandhu, Junior Standing counsel
for respondent No. 2.

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LISA GILL, J.

1. Challenge in the present petition is to notice dated 23.02.2024 under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961"); order dated 22.02.2024 under Section 148A(d) of Act 1961; show cause notice dated 31.01.2024 under Section 148A(b) of Act 1961 and Assessment order dated 16.05.2025 under Section 147 read with Section 144C(3) of Act 1961 for the Assessment year 2017-18, and all subsequent proceedings.

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2. Learned counsel for petitioner submits that dehors any other available ground, this writ petition should be allowed on the ground that Issuing Authority had no jurisdiction to issue the same, in view of circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that National Faceless Assessment Centre (NFAC) has exclusive power to issue notice under Section 148 of the Act, 1961.

3. Learned counsel for petitioner contends that the issue involved in the present writ petition is covered by judgment passed by a Co-ordinate Bench of this Court in the cases of ***Jatinder Singh Bhangu vs. Union of India and others*** in CWP No. 15745-2024 and connected matter, decided on 19.07.2024 and ***Jasjit Singh vs. Union of India and others*** (CWP No. 21509- 2023 and other connected matters), decided on 29.07.2024.

4. Co-ordinate Bench of this Court in **Jatinder Singh Bhangu**'s case (supra) and **Jasjit Singh**'s case (supra), allowed the writ petitions on the same issue, as raised in the present writ petition, by granting liberty to the revenue to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised. Relevant portion of decision dated 19.07.2024 in **Jatinder Singh Bhangu**'s case (supra) reads as under:-

> "15. From the perusal of Section 151A, it is quite evident that scheme of faceless assessment is applicable from the stage of show cause notice under Section 148 as well as 148A. Clause 3(b) of notification dated 29.03.2022 issued under Section 151A clearly provides that scheme would be applicable to notice under Section 148. Even otherwise, it is a settled proposition of law that assessment proceedings commence from the stage of issuance of show cause notice. The object of introduction of faceless assessment would be defeated if show cause notice under Section 148 is issued by Jurisdictional Assessing Officer. The

> respondents are heavily placing reliance upon office memorandum and letter issued by departmental authorities. It is axiomatic in tax jurisprudence that circulars, instructions and letters issued by Board or any other authority cannot override statutory provisions. The circulars are binding upon authorities and Courts are not bound by circulars. The mandate of Section 144B, 151A read with notification dated 29.03.2022 issued thereunder is quite lucid. There is no ambiguity in the language of statutory provisions, thus, office memorandum or any other instruction issued by Board or any other authority cannot be relied upon."

5. Learned counsel for respondents does not deny that the sole issue as raised is covered in favour of petitioner in view of abovesaid decisions.

6. In view of above and without adverting to any other ground, present writ petition is disposed of, in terms of **Jatinder Singh Bhangu's** case (supra), decided on 19.07.2024 and **Jasjit Singh's** case (supra), decided on 29.07.2024. Needless to say, other issues as have been raised in this writ petition are not being adjudicated upon and are left open to be decided in appropriate proceedings.

7. Pending applications, if any, also stand disposed of accordingly.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

January 20, 2026
Rts

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