IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-4752-2025
Date of decision: 20.02.2025

Amarinder Singh (Since Deceased) through his Legal Heir
...Petitioner

Versus

Income Tax Officer, Ward-1, Fatehabad at Income Tax Office and others
….Respondents

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MR. JUSTICE DEEPINDER SINGH NALWA

Present: Mr. Yash Gilhotra, Advocate, and
Mr. Mukul Panpher, Advocate,
for the petitioner.

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ARUN PALLI, J. (Oral)

A Certiorari is prayed for, to quash the impugned notice dated 27.03.2024 (P-4), issued under Section 148 of the Income Tax Act, 1961 ('1961 Act'), and all consequential proceedings.

Learned counsel for the petitioner submits, at the outset, that the matter in issue is squarely covered by an order and judgment, rendered by a Co-ordinate Bench of this Court in ***CWP No. 15745-2024*** (***Jatinder Singh Bhangu Vs. Union of India and others***, decided on 19.07.2024), as also in ***CWP No. 21509-2023*** (***Jasjit Singh vs. Union of India and others,*** decided on 29.07.2024).

Served with the advance copy of the petition, Ms. Gauri Neo Rampal, learned Senior Standing Counsel, along with Ms. V.Vedika Rao, Advocate, for the respondents, is present through virtual mode. The factual position, as set out above, is not disputed.

We have heard learned counsel for the parties and perused the records.

As indicated earlier, the petitioner has assailed the notice dated 27.03.2024 (P-4), issued under Section 148 of the 1961 Act, as regards the assessment year 2020-21. For, post introduction of the

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concept of faceless assessment under Section 151A read with Section 144B of the 1961 Act, notice under Section 148 of the 1961 Act cannot be issued by the Jurisdictional Assessing Officer (JAO).

An identical issue was examined by the Co-ordinate Bench of this Court in ***Jatinder Singh Bhangu*** and ***Jasjit Singh (supra),*** and upon thorough analysis of the matter, the notice(s) issued by the JAO were quashed and the petition(s) filed by the assessee(s) were allowed. But, with liberty to the respondent/Revenue to follow the procedure laid down under the 1961 Act and proceed accordingly.

In the wake of the above, and as prayed by learned counsel for the parties, the petition is disposed of, in terms of ***Jatinder Singh Bhangu*** and ***Jasjit Singh (supra).***

(ARUN PALLI)
JUDGE

(DEEPINDER SINGH NALWA)
JUDGE

20.02.2025
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Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No

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