CNR No: PHHC010532012025
2026:PHHC:129001-DB

**127**

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

**CWP-9865-2025 (O&M)**
**Date of decision : 11.09.2026**

Raman Singh Gill

...Petitioner

Versus

Assistant Commissioner of Income Tax, ACIT/DCIT,
Circle 1(1), Chandigarh

..Respondent(s)

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL**
**HON'BLE MR. JUSTICE SUNISH BINDLISH**

Present: Mr. Abhinav Narang, Advocate for the petitioner.

Ms. Urvashi Dhugga, Senior Standing Counsel with
Mr. Vaibhav Gupta, Jr. Standing Counsel &
Ms. Kavita, Advocate for the respondent(s)-revenue.

**DEEPAK SIBAL, J.(Oral)**

1. Learned counsel for the parties agree that the petitioner would also be entitled to the same relief as has been granted through a judgment of this Court dated 10.09.2026 passed in *CWP-15791-2024-Jyoti Sareen vs. Union of India and others*.

2. In the light of the above consensus, the petition is allowed in terms of *Jyoti Sareen's case (supra)*, resulting in quashing of the impugned notice dated 30.03.2025 issued to the petitioner under Section 148 of the Income Tax Act, 1961 alongwith consequential proceedings, if any.

**(DEEPAK SIBAL)**
**JUDGE**

**(SUNISH BINDLISH)**
**JUDGE**

**11.09.2026**
*Harish Kumar*

| | | |
|---|---|---|
| Whether speaking / reasoned: | Yes | No |
| Whether Reportable : | Yes | No |

HARISH KUMAR
2026.09.12 15:43
I attest to the accuracy and
integrity of this document