CNR No: PHHC010900162025
2026:PHHC:128713-DB

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-16811-2025 (O&M)
Date of decision : 11.09.2026

Rajinder Pal since deceased through his Legal Heir

...Petitioner

Versus

Assistant Commissioner of Income Tax, Central Circle, Amritsar and others

...Respondents

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

Present: Ms. Akanksha, Advocate and
Ms. Shweta, Advocate for the petitioner.

Mr. Varun Issar, Senior Standing Counsel and
Ms. Pridhi Sandhu, Jr. Standing Counsel
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 06.03.2025 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