119 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:114197-DB

CWP-22002-2024 (O&M)
Date of Decision: 03.09.2024

Gurubachan Pal Singh …Petitioner

Vs.

Income Tax Officer, ITO Ward-6(1), Ludhiana …Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**
**HON'BLE MR. JUSTICE SANJAY VASHISTH**

Present Mr. Sunil K. Mukhi, Advocate for the petitioner.
(through video conferencing)
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**SANJEEV PRAKASH SHARMA, J.(Oral)**

1. Notice of motion.

2. Mr. Ranvijay Singh, Sr. Standing Counsel accepts notice on behalf of the revenue.

3. Both the counsel are *ad idem* that the substantial issue involved in the present petition stands finally examined and concluded by this Court in ***CWP No.21509 of 2023 titled as Jasjit Singh vs. Union of India and others***, decided on 29.07.2024, and by the Coordinate Bench in ***CWP No.15745 of 2024 titled as Jatinder Singh Bhangu vs. Union of India and others***, decided on 19.07.2024. This Court in ***Jasjit Singh*** (supra) held as under:

> *"16. We are in agreement with the view taken by the Coordinate Bench and hold that such circular or instructions by the Board could not have been issued to override statutory provisions or to make them otiose or obsolete. Legislative enactments having*

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*financial implications are required to be followed strictly and mandatorily. By exercising the powers contained in Sections 119 and 120 of the Act, 1961 as well as Section 144B (7 & 8), the authorities cannot be allowed to usurp the legal provisions to their own satisfaction and convenience causing hardship to the assessees. It also leaves confusion in the minds of the taxpayers. In the opinion of this Court, instructions and circulars can be issued only for the purpose of supplementing the statutory provisions and for their implementation.*

*17. In view of the aforesaid discussion, there is no occasion to distinguish or take a different view as suggested by the learned counsel for the revenue from what has already been held by the Coordinate Bench.*

*18. Keeping in view the law laid down by the Coordinate Bench (supra), notices issued by the JAO under Section 148 of the Act, 1961 and the proceedings initiated thereafter without conducting the faceless assessment as envisaged under Section 144B of the Act, 1961, have been found to be contrary to the provisions of the Act, 1961 and accordingly notices dated 28.02.2023, 16.03.2023, 20.03.2024 and 30.03.2023 and order dated 30.03.2023, are set aside for want of jurisdiction.*

*19. The respondents-revenue would be, however, at liberty to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised.*

*20. All the writ petitions are allowed. The interim order passed by the Court shall stand merged with the present order."*

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4. Keeping in view above, we ***allow*** this Writ Petition in the aforesaid terms. The observations and order passed above shall apply *mutatis mutandis* to the present case. Accordingly, notice issued by the Jurisdictional Assessing Officer under Section 148 dated 23.03.2024 and all consequential proceedings are set aside.

5. All pending applications also stand disposed of accordingly.

**(SANJEEV PRAKASH SHARMA)**
**JUDGE**

**(SANJAY VASHISTH)**
**JUDGE**

03.09.2024
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1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No

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