CNR No: PHHC011218532024
2026:PHHC:128867-DB

**243**

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

**CWP-23375-2024 (O&M)**
**Date of decision : 11.09.2026**

Vinay Jindal

...Petitioner

Versus

Assistant Commissioner of Income Tax and another

...Respondents

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

Present: Mr.Dushyant Nayak, Advocate for the petitioner.
Mr.Varun Issar, Senior 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 28.03.2024 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