2025:PHHC:117222-DB

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

**CWP-25808 of 2025 (O&M)**
**Date of Decision: 01.09.2025**

**Krishan Lal Garg**

..... Petitioner

**Versus**

**Income Tax Officer and others**

..... Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL**
**HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present: Mr. Vishav Bharti Gupta, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Sr. Standing Counsel
Mr. Rana Gurtej Singh, Jr. Standing Counsel
Ms. Muskaan Chauhan, Advocate
Ms. Muskaan Gupta, Advocate
Ms. Tany Kumar, Advocate
for respondents-Income Tax Department.

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**LISA GILL, J.**

1. Learned counsel for petitioner submits that notice dated 19.05.2025, issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961'), for the Assessment Year 2021-2022 and all subsequent proceedings, should be set aside on the ground that Issuing Authority had no jurisdiction to issue the same, in view of circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that National Faceless Assessment Centre (NFAC) has exclusive power to issue notice under Section 148 of the Act, 1961.

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2. Learned counsel for petitioner contends that the issue involved in the present writ petition is covered by judgment passed by a Co-ordinate Bench of this Court in the cases of ***Jatinder Singh Bhangu vs. Union of India and others***, passed in CWP No. 15745-2024 and connected matter, decided on 19.07.2024 and ***Jasjit Singh vs. Union of India and others*** (CWP No. 21509- 2023 and other connected matters), decided on 29.07.2024.

3. Learned counsel appearing for the respondent has also not disputed the same.

4. We have heard learned counsel for the parties and perused the file with their able assistance.

5. Co-ordinate Bench of this Court in Jatinder Singh Bhangu's case (supra) and Jasjit Singh's case (supra), allowed the writ petitions on the same issue, as raised in the present writ petition, by granting liberty to the revenue to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised. Relevant portion of decision dated 19.07.2024 in Jatinder Singh Bhangu's case (supra) reads as under:-

> "15. From the perusal of Section 151A, it is quite evident that scheme of faceless assessment is applicable from the stage of show cause notice under Section 148 as well as 148A. Clause 3(b) of notification dated 29.03.2022 issued under Section 151A clearly provides that scheme would be applicable to notice under Section 148. Even otherwise, it is a settled proposition of law that assessment proceedings commence from the stage of issuance of show cause notice. The object of introduction of faceless assessment would be defeated if show cause notice under Section 148 is issued by Jurisdictional Assessing Officer. The respondents are heavily placing reliance upon office memorandum and letter issued

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by departmental authorities. It is axiomatic in tax jurisprudence that circulars, instructions and letters issued by Board or any other authority cannot override statutory provisions. The circulars are binding upon authorities and Courts are not bound by circulars. The mandate of Section 144B, 151A readwith notification dated 29.03.2022 issued thereunder is quite lucid. There is no ambiguity in the language of statutory provisions, thus, office memorandum or any other instruction issued by Board or any other authority cannot be relied upon."

6. In view of the above, present writ petition is disposed of, in terms of **Jatinder Singh Bhangu's** case (supra), decided on 19.07.2024 and **Jasjit Singh's** case (supra), decided on 29.07.2024.

7. All the pending applications, if any, also stand disposed of accordingly.

**(LISA GILL)**
**JUDGE**

**(MEENAKSHI I. MEHTA)**
**JUDGE**

**01.09.2025**
s.khan

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No

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