2024:PHHC:148522-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

123

CWP-30600-2024
Decided on : 13.11.2024

Baljit Kaur

. . . Petitioner(s)

Versus

Income Tax Officer, Ward 6(1), Chandigarh and others

. . . Respondent(s)

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

PRESENT: Mr. Vishav Bharti Gupta, Advocate and
Ms. Mamta Gupta, Advocate, for the petitioner(s).

Mr. Yogesh Putney, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Jr. Standing Counsel
for the respondent(s) - revenue.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. Notice of motion.

2. Mr. Yogesh Putney, Sr. Standing Counsel with Mr. Vaibhav Gupta, Jr. Standing Counsel, accept notice for the respondents - revenue.

3. Both the counsel are ad idem that the 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 u/s 148 of the Income Tax Act, 1961, dated 01.04.2022, and consequential proceedings are set aside.

5. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

November 13, 2024
J.Ram

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

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