(2025) 05 P&H CK 1269

In the Punjab And Haryana At Chandigarh

Case No : CWP Of 13001 Of 2025

Ajay Vrat Tyagi — APPELLANT

Vs

C.B.D.T, North Block New Delhi & ors — RESPONDENT

Date of Decision : 07-05-2025

Acts Referred:
Income Tax Act, 1961 — Section 148

Citation : (2025) 05 P&H CK 1269

Hon'ble Judges : Lisa Gill, J;Sudeepti Sharma, J

Bench : Division Bench

Advocate : Shiv Kumar, J.S. Sekhon, Varun Issar, Pridhi Sandhu

Final Decision : Disposed Of

Judgement

Sudeepti Sharma, J

1. Challenge in the present petition is to notice dated 24.03.2024 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961"); assessment order dated 29.03.2025; show cause notice dated 08.03.2025 and all consequential actions, for AY 2020-2021.

2. Learned counsel for the petitioner contends that the issue involved in the present writ petition is covered by the 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 Union of India has also not disputed the same.

4. We have heard learned counsel for the parties and perused the whole records of the case.

5. The petitioner has challenged the notice dated 24.03.2024 issued under

Section 148 of the Act, 1961; assessment order dated 29.03.2025; show cause notice dated 08.03.2025 and all consequential actions, for AY 2020-2021 on the ground that the Issuing Authority had no jurisdiction to issue the same, in view of the circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that the NFAC has exclusive power to issue the notice under Section 148 of the Act, 1961.

6. A 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.

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

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

