



**CWP-22073-2025**

Assessment Year 2019-2020 has been incorrectly issued by Jurisdictional Assessing Officer, whereas it should be through automated allocation only i.e. through National Faceless Assessment Centre. Learned counsel for the petitioner has further submitted that petitioner has preferred an appeal and same is pending before Appellate Authority, which be directed to be decided in view of the judgements above.

3. Learned counsel appearing for respondents has also not disputed the factual position or that controversy is covered in favour of petitioner in view of aforesaid decisions.

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 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 read with 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

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issued by Board or any other authority cannot be relied upon.”

6. As appeal in the present proceedings is pending before the Appellate Authority, this writ petition is disposed of with a direction to the Appellate Authority to decide the same 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**

**August 1<sup>st</sup>, 2025**  
sunil

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