



CWP-8324-2025

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

(126)

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Date of Decision:-25.03.2025

Bal Krishan

.....Petitioner

Versus

Income Tax Officer and another

.....Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MR. JUSTICE ALOK JAIN**

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Present: Mr. Nitin Kanwar, Advocate for petitioner  
(through V.C.).

Ms. Vedika Rao, Advocate for  
Ms. Gauri Neo Rampal, Senior Standing counsel  
for respondents.

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**LISA GILL, J. (Oral)**

1. Learned counsel for parties agree that *de-hors* any other issue which may be arising in this writ petition, challenge raised regarding competence of Jurisdictional Assessing Officer to issue notice under Section 148 of the Income Tax Act, 1961 (for short 'IT Act') instead of National Faceless Assessment Centre, is the core or basic issue to be decided at the outset.

2. Learned counsel for petitioner submit that this issue goes to the root of the matter and vitiates the entire proceedings.

3. Learned counsel for the parties are *ad idem* that primary issue raised in this writ petition is no longer *res integra*. Question whether notice can be issued by Jurisdictional Assessing Officer after coming into force of



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the new regime of Faceless Assessment, stands concluded vide common decision dated 19.07.2024 in **CWP No.15745 of 2024** titled as **Jatinder Singh Bhangu Vs. Union of India and others** and **CWP No.15791 of 2024** titled as **Jyoti Sareen Vs. Union of India and others** and reiterated in decision dated **29.07.2024** passed in **CWP No. 21509 of 2023** titled **Jasjit Singh Vs. Union of India and others** and connected writ petitions.

4. In the abovesaid matters, notices issued by Jurisdictional Assessing Officer, under Section 148 of the IT Act were quashed with liberty to respondent-Department to proceed in accordance with the procedure prescribed by the law. It is specifically held in order dated 19.07.2024 passed in CWP No. 15745 of 2024, 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*



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*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. Instructions/circulars can supplement but cannot supplant statutory provisions.”*

5. This view has been reiterated vide detailed subsequent decision dated 29.07.2024 in **Jasjit Singh’s** case (supra).

6. Learned counsel for the respondent-Department fairly concede that there is no point of distinction which can be carved out in the present writ petition which would call for a different or separate dispensation.

7. Keeping in view the facts and circumstances as above, writ petition is allowed. Notice issued by the Jurisdictional Assessing Officer, under Section 148 of the IT Act and any further proceedings arising therefrom are quashed with liberty to respondent to proceed in accordance with law.

8. It is clarified that there is no expression of opinion on any of the other issues as may have been raised in the writ petition, with the parties being at liberty to agitate the same before the competent authority in accordance with law.

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

**(ALOK JAIN)**  
**JUDGE**

**March 25, 2025.**

*S. Sethi / Parul*

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