



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

Sr. No.219

**CWP-5829-2024
Date of Decision: 28.08.2025**

KRISHAN KUMAR AND SONS HUF

...Petitioners

Versus

CHIEF COMMISSIONER OF INCOME TAX AND ANR

....Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MS. JUSTICE MANDEEP PANNU**

Present:- Mr. Alok Mittal, Advocate
for the petitioners.

Ms. Urvashi Dugga, Sr. Standing Counsel
for the respondents.

LISA GILL, J.

1. Prayer in this writ petition is for quashing order dated 06.03.2024, under Section 148A of Income Tax Act, 1961 (for short the Act) and notice dated 06.03.2024 issued under Section 148 of the Act by respondent No.2 in respect to AY 2017-18.

2. Learned counsel for petitioner at the outset submits 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. He further submits that these judgments have been



rendered after filing of this writ petition.

3. Learned counsel appearing for the respondent does not dispute 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 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 pending applications, if any, also stand disposed of accordingly.

(LISA GILL)
JUDGE

(MANDEEP PANNU)
JUDGE

28.08.2025

Anu

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