

[125] IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-22101-2025 (O&M)
Date of Decision : 04.08.2025

Sumit Garg ...Petitioner

Versus

Income Tax Officer Ward 2(1), ...Respondents
Chandigarh and others

Coram : **HON'BLE MR. JUSTICE DEEPAK SIBAL**
HON'BLE MR. JUSTICE SUBHAS MEHLA

Present: Mr. Kartik Bansal, Advocate
for the petitioner. (Through V.C.)

Mr. Yogesh Putney, Senior Standing Counsel,
Mr. Vidul Kapoor, Junior Standing Counsel and
Mr. Vaibhav Gupta, Junior Standing Counsel
for the respondents-Income Tax Department.

DEEPAK SIBAL, J. (ORAL)

[1] Challenge made through the instant petition is to the notice dated 31.07.2022 (Annexure P-1) issued to the petitioner by the respondents under Section 148 of the Income Tax Act, 1961. The primary ground of challenge raised by the petitioner is that the impugned notice has been issued by the Jurisdictional Assessing Officer which could not have been done because in terms of the notification dated 29.03.2022 (Annexure P-2), issued by the Ministry of Finance, Department of Revenue, the impugned notice could have been issued only by way of faceless assessment.

[2] In support of his afore submission, learned counsel for the petitioner places reliance on the following two judgments of this Court :-

(i) **CWP No.15745 of 2024 - Jatinder Singh Bhangu Vs. Union of India and others, decided on 19.07.2024.**

(ii) **CWP No.21509 of 2023 - Jasjit Singh Vs. Union of India and others, decided on 29.07.2024.**

[3] Learned counsel for the respondents-Income Tax Department does not dispute the fact that the case of the petitioner is covered in his favour by the law laid down through the aforesaid two judgments rendered by two different Co-ordinate Benches of this Court in *Jatinder Singh Bhangu's* and *Jasjit Singh's* cases (supra).

[4] In the light of the above, in terms of the law laid down in *Jatinder Singh Bhangu's* and *Jasjit Singh's* cases (supra), the impugned notice dated 31.07.2022 (Annexure P-1) issued by the Jurisdictional Assessing Officer, is hereby quashed with liberty to the respondents to proceed against the petitioner in accordance with law.

[5] The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(SUBHAS MEHLA)
JUDGE

04.08.2025

'R. Sharma'

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