



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No.131

CWP-26495-2025

Date of decision : 09.09.2025

Beant Singh

..... Petitioner

*Versus*

Union of India and others

..... Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL  
HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Ayush Sarna, Advocate, for the petitioner.

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

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DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the petitioner submits that he does not press for issuance of directions to restrain the respondents, in particular respondent No. 4-National Faceless Assessment Centre from proceeding further in the case of the petitioner wherein notice dated 11.07.2025 under Section 142(1) of the Income Tax Act, 1961 has been issued.

2. The other challenge made through the instant petition is to the notice dated 31.03.2025 (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 have not been done because in terms of the notification dated 29.03.2022 (Annexure P-3) issued by the Ministry of Finance, Government of India, the impugned notice could have been issued only by way of faceless assessment.

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

(i) CWP-15745-2024, titled *Jatinder Singh Bhangu vs. Union*



*of India and others*, decided on 19.07.2024; and

(ii) CWP-21509-2023, titled *Jasjit Singh vs. Union of India and others*, decided on 29.07.2024.

4. Learned counsel for the respondents 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 the cases of *Jatinder Singh Bhangu* and *Jasjit Singh* (supra).

5. In the light of the above, in terms of the law laid down in the cases of *Jatinder Singh Bhangu* and *Jasjit Singh* (supra), the impugned notice dated 31.03.2025 (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.

6. The petition is disposed in the above terms.

[DEEPAK SIBAL]  
JUDGE

09.09.2025

*shamsher*

[LAPITA BANERJI]  
JUDGE

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