



IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

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CWP-23299-2025 (O&M)  
Decided on :12.08.2025

ROBIN SINGLA

. .Petitioner

Versus

UNION OF INDIA AND OTHERS

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN S INGH SETHI  
HON'BLE MR. JUSTICE VIKAS SURI**

PRESENT: Mr.Harsh Goyal, Advocate  
for the petitioner.  
(appeared through virtual mode).

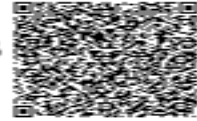
Mr. Saurabh Kapoor, Advocate and  
Mr. Rana Gurtej Singh, Advocate  
for respondents No. 2 to 4.

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**HARSIMRAN SINGH SETHI , J. (Oral)**

1. In CWP-23299-2025, the challenge is to the impugned notice issued to the petitioner under Section 148 of the Income Tax Act, 1961 (herein after referred to 1961 Act) for the assessment years 2015-16, 2016-17, 2017-18 and 2018-19 dated 28.08.2024 (Annexure P-1 to P-4) as well as notice issued under Section 143 (2) read with Section 147 of the 1961 Act for the same assessment years i.e. 2015-16, 2016-17, 2017-18 and 2018-19 dated 18.06.2025 (Annexures P-5 to P-8) issued by the respondent No. 3 alongwith consequential reassessment proceedings.

3. In CWP-23310-2025, the challenge is to the impugned notice issued to the petitioner under Section 148 of the 1961 Act dated 22.03.2024 (Annexure P-1) and impugned assessment order passed under Section 147 of the 1961 Act dated 16.03.2025 (Annexure P-2) alongwith consequential proceedings for the assessment year 2021-21.



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4. Learned counsel for the petitioner(s) submits that the issue raised in the present petition has already been answered by the Co-ordinate Bench of this Court while passing order in CWP No. 15745-2024, titled as Jatinder Singh Bhangu versus Union of India and others and connected case , decided on 19.07.2024, hence, the present petition may kindly be disposed of in the same terms and conditions as held in CWP No. 15745-2014- Jatinder Singh Bhangu 's case (supra).

5. Notice of motion.

6. Mr. Saurabh Kapoor, Advocate and Mr. Rana Gurtej Singh, Advocate appears through virtual mode and accepts notice on behalf of respondents No. 2 to 4. He raises no objection in case the present petition is disposed of in terms of CWP No. 15745-2014- Jatinder Singh Bhangu 's case (supra).

7. Keeping in view agreement between the parties, the present petition is disposed of in the same terms and conditions as held in CWP No. 15745-2014- Jatinder Singh Bhangu 's case (supra) and other connected case, decided on 19.07.2024.

8. Pending civil miscellaneous application, if any, stands disposed of.

(HARSIMRAN SINGH SETHI)  
JUDGE

(VIKAS SURI)  
JUDGE

12.08.2025

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Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No