



4. We have heard learned counsel for the parties and perused the whole records of the case.
5. The petitioner has challenged the notice dated 30.03.2023 issued under Section 148 of the Act, 1961 and all consequential actions, for AY 2015-2016, on the ground that the Issuing Authority had no jurisdiction to issue the same, in view of the circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that the NFAC has exclusive power to issue the notice under Section 148 of the Act, 1961.
6. A 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.
7. Since in the present case, the appeal is pending before the Appellate Authority, the writ petition is disposed of with a direction to the Appellate Authority to decide the appeal of the petitioner, in terms of the judgments mentioned above.
8. All the pending applications, if any, also stand disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

28.05.2025

Gaurav Arora

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