



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

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CWP-5237-2025 (O&M)
Date of Decision:-25.02.2025

Pawanpreet Singh Grewal

...Petitioner

Vs.

Income Tax Officer, Ward 6 (1), Ludhiana & ors.

...Respondents

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Rishabh Kapoor, Advocate
for the petitioner.

Mr. Ranvijay Singh, Sr. Standing counsel
for the respondent.

SUDEEPTI SHARMA, J.

1. Challenge in the present petition is to notice dated 29.03.2023 issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961') and all consequential actions, as order dated 12.01.2024 issued under Section 144 read with Section 147 of the Act, 1961, for A.Y 2019-2020 along with notice of demand dated 12.01.2024 issued under Section 156 of the Act, 1961 and consequential penalty order dated 19.04.2024 issued under Section 272A of the Act, 1961, since the notice dated 29.03.2023 issued under Section 148 of the Act, 1961 was without jurisdiction and issued by 'JAO' instead of 'NFAC'.

2. Learned counsel for the petitioner contends that the issue involved in the above writ petition is covered by the 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. Learned counsel for the petitioner has further submitted that the petitioner has preferred an appeal and the same is pending before the Appellate Authority.

3. Learned counsel appearing for Union of India has also not disputed the same.

4. We have heard learned counsel for the parties and perused the whole records of the case.

5. The petitioner has challenged notice dated 29.03.2023 issued under Section 148 of the Act, 1961 and all consequential actions, as order dated 12.01.2024 issued under Section 144 read with Section 147 of the Act, 1961, for A.Y 2019-2020 along with notice of demand dated 12.01.2024 issued under Section 156 of the Act, 1961 and consequential penalty order dated 19.04.2024 issued under Section 272A of the Act, 1961, since the notice dated 29.03.2023 issued under Section 148 of the Act, 1961 was without jurisdiction and issued by 'JAO' instead of 'NFAC', 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.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

25.02.2025

Gaurav Arora

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