



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No.146

CWP-17462-2025

Date of decision : 01.07.2025

Sunil Dewan

..... Petitioner

Versus

Union of India and others

..... Respondents

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

Present : Mr.Mukesh Pandey, Advocate, for the petitioner
(appeared through video conferencing).

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

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DEEPAK SIBAL, J. (Oral)

(1) Challenge in the instant writ petition is to the notice dated 04.03.2024 (Annexure P-1) issued to the petitioner by the respondent under Section 148 of the Income Tax Act, 1961 (for short, the 1961 Act), assessment order dated 24.03.2025 (Annexure P-2) passed under Section 147 of the 1961 Act and penalty notice dated 28.03.2025 (Annexure P-3) issued under Section 274 of the 1961 Act for AY 2022-2023.

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



(ii) CWP No.21509 of 2023 - *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 *Jatinder Singh Bhangu's* and *Jasjit Singh's* cases (supra).

(5) In the light of the above, the present petition is allowed in terms of *Jatinder Singh Bhangu's* and *Jasjit Singh's* cases (supra), decided on 19.07.2024 and 29.07.2024, respectively.

[DEEPAK SIBAL]
JUDGE

01.07.2025
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[LAPITA BANERJI]
JUDGE

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