

CWP-4449-2024 (O&M)

2025:PHHC:133753-DB



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-4449-2024 (O&M)
Date of Decision: 24.09.2025

M/S. CREATIVE CABLE NETWORK PVT. LTD.

..... Petitioner(s)

Versus

DEPUTY COMMISSIONER OF INCOME TAX, LUDHIANA &
OTHERS

..... Respondent(s)

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present: Mr. Sunil Kumar Mukhi, Advocate for petitioner.

Mr. Varun Issar, Advocate
for respondents.

LISA GILL, J.

1. Prayer in this writ petition is for quashing order dated 30.03.2023, under Section 148 of Income Tax Act, 1961 (for short 'Act 1961'), and all consequential proceedings for the Assessment year 2019-2020.

2. Learned counsel for petitioner at the outset submits that issue involved in present writ petition is covered by 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. He further submits that these judgments have been rendered after filing of this writ petition.

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3. Learned counsel appearing for the respondents does not dispute the same.

4. We have heard learned counsel for the parties and perused the file with their able assistance.

5. 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. Relevant portion of decision dated 19.07.2024 in *Jatinder Singh Bhangu's* case (supra) reads as under:-

"15. From the perusal of Section 151A, it is quite evident that scheme of faceless assessment is applicable from the stage of show cause notice under Section 148 as well as 148A. Clause 3(b) of notification dated 29.03.2022 issued under Section 151A clearly provides that scheme would be applicable to notice under Section 148. Even otherwise, it is a settled proposition of law that assessment proceedings commence from the stage of issuance of show cause notice. The object of introduction of faceless assessment would be defeated if show cause notice under Section 148 is issued by Jurisdictional Assessing Officer. The respondents are heavily placing reliance upon office memorandum and letter issued by departmental authorities. It is axiomatic in tax jurisprudence that circulars, instructions and letters issued by Board or any other authority cannot override statutory provisions. The circulars are binding upon authorities and Courts are not bound by circulars. The mandate of Section 144B, 151A read with notification dated 29.03.2022 issued thereunder is quite lucid. There is no ambiguity in the language of statutory provisions, thus, office memorandum or any other instruction issued by Board or any other authority cannot be relied upon."

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6. In view of the above, present writ petition is disposed of, in terms of *Jatinder Singh Bhangu's* case (supra), decided on 19.07.2024 and *Jasjit Singh's* case (supra), decided on 29.07.2024. 7.

7. All pending applications, if any, also stand disposed of accordingly.

**(LISA GILL)
JUDGE**

**(MEENAKSHI I. MEHTA)
JUDGE**

24.09.2025

Sunil

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