103 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-18581-CWP-2025 in/and
CWP-23963-2025
Date of Decision: December 24, 2025

MADAN LAL .....Petitioner

Versus

UNION OF INDIA AND OTHERS ..... Respondents

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

Present: Mr. Armaan Cajla, Advocate for the non-applicant/petitioner.

Mr. Saurabh Kapoor, Sr. standing counsel for applicant-respondent.

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LISA GILL, J.

CM-18581-CWP-2025

1. Prayer in this application is for modification of order dated 15.09.2025.

2. Learned counsel for applicant-respondent submits that it was not brought to the notice of this Court by petitioner and neither pleaded in the writ petition that appeal filed by petitioner before CIT (Appeals) stood disposed of on 19.03.2025, wherein assessment order dated 19.05.2023 had been set aside with directions to Assessing Officer to frame fresh assessment after affording

opportunity of hearing to petitioner. Matter as of now is pending before the Assessing Authority.

3. Affidavit dated 20.12.2025 of petitioner filed in Court today with copy thereof to learned counsel for applicant-respondent is taken on record subject to just exceptions.

4. Learned counsel for petitioner submits that it is due to unintentional and inadvertent error on the part of petitioner that complete facts are not mentioned in the writ petition. An unconditional apology for the same is tendered. Same is accepted.

5. Keeping in view the facts and circumstances as above, order dated 15.09.2025 is recalled and writ petition is restored to its original number.

6. At request and with consent of learned counsel for parties, writ petition is taken up for hearing today itself.

7. Application is, accordingly, disposed of.

CWP-23963-2025

1. Challenge in the present petition is to notice dated 29.07.2022 under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961); approval dated 28.07.2022 under Section 151 of Act 1961; assessment order dated 19.05.2023; demand notice dated 19.05.2023 under Section 156 of Act 1961, for the Assessment year 2013-2014 and all subsequent proceedings on the ground that Issuing Authority had no jurisdiction to issue the same, in view of circular/notification dated 29.03.2022 of the CBDT, wherein, it has been specifically enumerated that National Faceless Assessment Centre (NFAC) has exclusive power to issue notice under Section 148 of the Act, 1961.

2. Learned counsel for petitioner contends that the issue involved in the 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*** 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. It is submitted that though not mentioned in the writ petition, appeal filed by petitioner before CIT (Appeals) stood disposed of on 19.03.2025 wherein assessment order dated 19.05.2023 had been set aside with directions to Assessing Officer to frame fresh assessment after affording opportunity of hearing to petitioner. Matter is now pending before the Assessing Authority.

3. 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."

4. Learned counsel for respondents does not dispute that the issue involved is covered in favour of petitioner in view of abovesaid decisions.

5. Keeping in view the facts and circumstances as 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.

6. Pending applications, if any, also stand disposed of accordingly.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

December 24, 2025
Rts

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