

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSSPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 17586/2025

[Arising out of impugned final judgment and order dated 29-07-2024 in CWP No. 17414/2023 (O&M) passed by the High Court of Punjab & Haryana at Chandigarh]

INCOME TAX OFFICER WARD 5(5), CHANDIGARH & ORS. Petitioner(s)

VERSUS

GURU NANAK KHALSA SR. SEC. SCHOOL Respondent(s)

(FOR ADMISSION and I.R. AND IA No. 97933/2025 - CONDONATION OF DELAY IN FILING)

Date : 25-04-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s): Mr. V.C. Bharathi, Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Santosh Kumar, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Sarthak Karol, Adv.
Mr. B K Satija, Adv.

For Respondent(s):

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

The learned counsel appearing for the petitioner states that identical issue is involved in SLP (C) No.27736/2023 in which a notice has been issued.

In the facts of the case, we find that the scheme in exercise of powers under Section 151A of the Income-tax Act, 1961 (for short, "the 1961 Act") was framed on 19th March, 2022. Therefore, *prima facie*, we are of the

view that a notice under Section 148 of the 1961 Act could have been issued only in accordance with Section 144B of the 1961 Act. We are issuing notice only because it is pointed out that a notice has been issued in SLP (C) No.27736/2023 in which similar issue is involved.

Issue notice.

To be heard along with SLP (C) No.27736/2023.

(ASHISH KONDLE)
ASTT. REGISTRAR-cum-PS

(AVGV RAMU)
COURT MASTER (NSH)