Anil Kumar v. Income Tax Officer & Ors.

ID: F2J-C-2484 **Court:** Punjab-Haryana High Court
Case: CWP-2636 of 2026 (O&M) -1- **Date:** 2026-01-31

[Cites 6, Cited by 0] Punjab-Haryana High Court Anil Kumar vs Income Tax Officer Ward 1(1) Faridabad ... on 31 January, 2026 Author: Lisa Gill Bench: Lisa Gill SUNIL CWP-2636 of 2026 (O&M) -1- 2026-PHHC-D14235-DB | IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH CWP-2636 of 2026 (O&M) Date of Decision: 31.01.2026 Anil Kumar heeee Petitioner Versus Income Tax Officer and others bees Respondents CORAM:- HON'BLE MRS. JUSTICE LISA GILL HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI Present: Mr. Kartik Bansal, Advocate for the petitioner. Mr. Varun Issar, Advocate and Ms. Pridhi Sandhu, Advocate, for respondents-Income Tax Department. 36 2 2 3c LISA GILL, J.

1. Challenge in the present petition is to notice dated 29.03.2025, issued under Section 148 of the Income Tax Act, 1961 (for short 'Act 1961'), for the Assessment Year 2021-2022 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 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 2026.02.05 10:08 | attest to the accuracy and authenticity of this document SUNIL CWP-2636 of 2026 (O&M) -2- 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.

3. It is submitted that 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 2026.02.05 10:08 | attest to the accuracy and authenticity of this document SUNIL CWP-2636 of 2026 (O&M) -3- 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 readwith 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 appearing for the respondents does not dispute that issue involved is covered in favour of petitioner in view of abovesaid decisions. It is further affirmed that assessment order in this matter has not yet been passed. However, learned counsel for respondents submits that Revenue has filed Special Leave Petitions before Hon'ble the Supreme Court challenging decisions rendered by this High Court in Jatinder Singh Bhangu (supra) and Jasjit Singh's (supra) which are likely to come up for hearing within the next three weeks along with other connected matters. At the same time, it is fairly stated that there is no interim order staying operation of decision in Jatinder Singh Bhangu (supra) and Jasjit Singh's (supra). In view thereof, we do not find any justification in keeping the present matter pending.

5. Keeping in view 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 2026.02.05 10:08 | attest to the accuracy and authenticity of this document CWP-2636 of 2026 (O&M) -4- 29.07.2024. Liberty is afforded to respondent-Department to take steps to revive the present writ petition in case decision in Jatinder Singh Bhangu (supra) and Jasjit Singh's (supra) is set aside by Hon'ble the Supreme Court gua the issue at hand. Needless to say, in such eventuality, writ petition once revived, would be decided on its own merits along with any other issue which may be involved.

6. All pending applications, if any, also stand disposed of accordingly. (LISA GILL) JUDGE (RAMESH CHANDER DIMRD) 31.01.2026 JUDGE Sunil Whether speaking/reasoned: Yes/No Whether reportable: Yes/No SUNIL 2026.02.05 10:08 | attest to the accuracy and authenticity of this document