IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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CWP-14919-2025
Date of Decision: 22.05.2025

M/S KAPEDOME ENTERPRISES PRIVATE LIMITED ....Petitioner

Versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 2, CHANDIGARH AND OTHERS ....Respondents

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

Present:- Mr. Kartik Bansal, Advocate,
for the petitioner.

Mr. Yogesh Putney, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Jr. Standing Counsel,
for the Income Tax.

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DEEPAK SIBAL, J. (Oral)

1. Challenge made through the instant petition is to the notice dated 24.03.2025 (Annexure P-1) issued to the petitioner by the respondents under Section 148 of the Income Tax Act, 1961. The primary ground of challenge raised by the petitioner is that the impugned notice has been issued by the Jurisdictional Assessing Officer which could not have been done because in terms of the notification dated 29.03.2022 (Annexure P-2), issued by the Ministry of Finance, Government of India, the impugned notice could have been issued only by way of faceless assessment.

2. In support of his afore submission, learned counsel for the petitioner places reliance on the following two judgments of this Court:-

i. CWP-15745-2024, titled **Jatinder Singh Bhangu** Vs. **Union of India and others,** decided on 19.07.2024; and

ii. CWP-21509-2023, titled **Jasjit Singh** Vs. **Union of India and others**, decided on 29.07.2024.

3. 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** and **Jasjit Singh** (*supra*).

4. In the light of the above, in terms of the law laid down in **Jatinder Singh Bhangu**'s and **Jasjit Singh**'s cases (*supra*), the impugned notice dated 24.03.2025 (Annexure P-1) issued by the Jurisdictional Assessing Officer, is hereby quashed with liberty to the respondents to proceed against the petitioner in accordance with law.

5. The petition is allowed in the above terms.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

22.05.2025
Jyoti Thakur

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