

Ruchi Jain v. Income Tax Officer, Ward-1, Panipat & Ors. (CWP-18774-2026)

Civil Writ Petition No. 18774 of 2026

CWP-18774-2026 (Punjab & Haryana HC, decided 2026-07-01) | 2026-07-01

Quashing of Section 148A(d) order dated 28.07.2022, consequential reassessment order dated 19.01.2026, demand notice, and Section 271(1)(c) penalty order in terms of Suman Kandoi v. NFAC [2026] 182 taxmann.com 789 (P&H).

Income-tax Act, 1961: sections 147, 148, 148A(d), 156, 271(1)(c)

High Court of Punjab and Haryana | 2-judge bench (Division Bench, Chandigarh) | Justice Lisa Gill | Justice Ramesh Chander Dimri

Assessment years: See order under s. 148A(d) dated 28.07.2022

Companion writ petition to CWP-18772-2026 decided on the same date

In CWP-18774-2026, the impugned Section 148A(d) order is dated 28.07.2022 (whereas in companion CWP-18772-2026 it is dated 27.07.2022), both culminating in reassessment orders dated 19.01.2026.

01 FACTS OF THE CASE

The petitioner filed CWP-18774-2026 seeking quashing of the order dated 28.07.2022 passed under Section 148A(d), the consequential reassessment order dated 19.01.2026, the demand notice dated 19.01.2026, and the penalty order dated 08.06.2026 passed under Section 271(1)(c).

Source: [PDF p. 1, para 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Counsel for the petitioner submitted, and counsel for the Revenue was unable to dispute, that the controversy is squarely covered in favour of the assessee by the coordinate bench decision of the Punjab and Haryana High Court in *Suman Kandoi v. National Faceless Assessment Centre, Delhi & Ors.*, [2026] 182 taxmann.com 789 (P&H).

Source: [PDF pp. 1-2, paras 2-3](#)

03 JUDICIAL DECISION

Allowing the writ petition in the same terms as *Suman Kandoi v. NFAC* [2026] 182 taxmann.com 789 (P&H), the High Court set aside the order dated 28.07.2022 under Section 148A(d), the reassessment order dated 19.01.2026, the demand notice dated 19.01.2026, and the penalty order dated 08.06.2026 under Section 271(1)(c).

Source: [PDF p. 2, para 4](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Writ petition allowed; reassessment order, demand notice, and Section 271(1)(c) penalty order set aside.

Source: [PDF p. 2, para 4](#)

05 AKHB REVIEW POINT

Where the foundational Section 148A(d) order and Section 148 notice are vitiated under *Suman Kandoi v. NFAC* [2026] 182 taxmann.com 789 (P&H), the subsequent reassessment order and Section 271(1)(c) penalty order collapse automatically.

Source: [AKHB analysis based on PDF pp. 1-2](#)

SOURCE & VERIFICATION

[High Court of Punjab and Haryana official judgment PDF - AKHB Repository \(20260701_PHHCo10978682026.pdf\)](#)

2-page official High Court of Punjab and Haryana judgment PDF (20260701_PHHCo10978682026.pdf, 117,707 bytes).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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STATUTORY SCOPE

Applies Sections 147, 148, 148A(d), 156, and 271(1)(c) of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full 2-page primary judgment PDF text read and verified page-by-page. Follows coordinate bench decision in *Suman Kandoi v. NFAC, Delhi & Ors.* [2026] 182 taxmann.com 789 (P&H).

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AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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