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

Civil Writ Petition No. 18774 of 2026

2026:PHHC:088526-DB | CWP-18774-2026 | 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 148A(d),274 and271(1)(c)

High Court of Punjab and Haryana | 2-judge bench (Division Bench, Chandigarh) | Deepak Sibal, J. | Rupinderjit Chahal, J.

Assessment years:

Distinct writ; assessment year unstated

CWP-18774-2026 challenges the section148A(d) order of 28 July2022. The similarly worded other Ruchi Jain writ is a separate docket with a different foundational-order date; neither is merged.

01 FACTS OF THE CASE

Ruchi Jain's CWP-18774-2026 concerned the section 148A(d) order dated 28 July 2022, assessment order dated 19 January 2026 (P-13), demand notice of the same date (P-14), and the document described by the Court as a penalty order dated 19 January 2026 (P-15), issued under section 274 read with section 271(1)(c). The assessment year and disputed amount are not stated.

Source: Own para.2, pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

Both parties' counsel agreed that the issue was squarely covered in the petitioner's favour by Suman Kandoi v. National Faceless Assessment Centre [2026] 182 taxmann.com 789 (Punjab & Haryana). The two-paragraph order records that consensus; it does not independently reproduce the underlying defect or the detailed reasoning of Suman Kandoi.

Source: Own para.1, p.1

03 JUDICIAL DECISION

The petition was allowed in the same terms as Suman Kandoi. The Court expressly set aside the 28 July 2022 section 148A(d) order and the assessment, demand and penalty documents dated 19 January 2026.

Source: Own para.2, pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

Petitioner succeeds by express setting-aside directions in this writ. The order does not determine the merits of the underlying income or quantify a refund.

Source: Own para.2, pp.1–2

05 EXPERT COMMENTS

Identify every document covered by relief — For CWP-18774-2026, match the 28 July 2022 foundational order and annexures P-13 to P-15 to the operative direction. All three later documents are dated 19 January 2026 in this source. This precise schedule avoids treating a different penalty or assessment as covered merely because it concerns the same taxpayer.

Read the incorporated terms before extending the result — Relief follows counsel's agreement that Suman Kandoi governs. Obtain that judgment before describing the precise legal defect, any liberty to Revenue or the conditions governing relief. This short order does not itself prove a universal rule that every subsequent penalty automatically falls whenever reassessment is challenged.

Preserve the separate writ and the limits of the record — The same petitioner and near-identical wording do not make two dockets duplicates. The foundational-order dates differ. No assessment year can be inferred from those dates alone, and no finding about concealed income or a refund amount should be supplied where the order states none.

Source: Editorial analysis; own paras.1–2, PDF pp.1–2

SOURCE & VERIFICATION

High Court of Punjab and Haryana official judgment PDF - AKHB Repository (20260701_PHHC010978682026.pdf)

2-page official High Court of Punjab and Haryana judgment PDF (20260701_PHHC010978682026.pdf, 117,707 bytes).

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only sections 148A(d),274 and271(1)(c) are expressly identified; assessment year is not stated.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

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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