Raj Kumar v. Income Tax Officer, Ward-1, Sirsa & Ors.

CWP-2240-2025 (O&M)

2025:PHHC:013291-DB; CWP 2240/2025 (O&M) | 2025-01-28

Challenge to a section 148 notice and consequential proceedings disposed of in terms of Jatinder Singh Bhangu and Jasjit Singh, with the qualifications recorded in those precedents.

148

High Court of Punjab and Haryana | Division Bench | Arun Palli | Sudeepti Sharma

Assessment years: 2016-17

Actual decision date and incorporated relief

The order is dated 28 January 2025, despite the filename's 7 August 2026. Disposal is in terms of the cited decisions and preserves Revenue's liberty to follow lawful procedure; it does not finally extinguish tax liability.

01 FACTS OF THE CASE

Raj Kumar challenged the section 148 notice dated 25 April 2023 and consequential proceedings for AY 2016-17. He argued that, under the CBDT notification of 29 March 2022, the issuing authority lacked jurisdiction because NFAC had exclusive authority. He relied on Jatinder Singh Bhangu, CWP 15745/2024, decided 19 July 2024, and Jasjit Singh, CWP 21509/2023, decided 29 July 2024; Union counsel did not dispute coverage.

Source: Paras 1–5, PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that the coordinate Bench had allowed petitions on the same issue while leaving Revenue free to follow the statutory procedure and proceed accordingly, if advised. It applied those decisions rather than independently re-examining all reassessment questions.

Source: Paras 5–7, PDF p.2

03 JUDICIAL DECISION

The writ petition was disposed of in terms of Jatinder Singh Bhangu and Jasjit Singh. All pending applications were also disposed of.

Source: Paras 7–8, PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Assessee-favourable jurisdictional disposal through the incorporated precedents, with Revenue's procedural liberty preserved. This order does not determine the amount of taxable income or prohibit every subsequent lawful proceeding.

Source: Paras 5–8, PDF p.2

05 EXPERT COMMENTS

Read incorporated relief with the retained Revenue liberty — The operative paragraph adopts two earlier decisions; the preceding paragraph describes both allowance of the petitions and liberty for Revenue to follow the Act. A note that says only “notice cancelled forever” would omit an express qualification and overstate the effect on future lawful action.

Jurisdictional reasoning is distinct from the underlying assessment — The source identifies the notice, AY and notification-based competence issue. It does not examine escaped-income evidence, sanction detail or a quantified addition. The result therefore cannot resolve those issues or be presented as a determination that no tax was payable.

Use the signed date and preserve the source limits — Both caption and signature state 28 January 2025; the later filename date is not the judicial date. The rendered pages were essential because the text layer is corrupted. This note reports the reasoning as issued and does not independently establish later statutory changes or appellate treatment of the incorporated authorities.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Punjab and Haryana High Court order; full rendered pages reviewed

Complete two-page supplied court order, visually read because its embedded text encoding is garbled.

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

Section 148 and the CBDT notification dated 29 March 2022 are expressly discussed. No unstated statutory provision or present-law status is supplied.

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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