Parshotam Singh v. Income Tax Officer and others

CWP-21054-2024

2024:PHHC:111031-DB | 2024-08-28

Order and notice of 25 March 2023 set aside following Jasjit Singh on faceless reassessment jurisdiction.

148 | 144B | 119 | 120

High Court of Punjab and Haryana | Division Bench | Sanjeev Prakash Sharma | Sanjay Vashisth

Assessment years: Not specified in source

01 FACTS OF THE CASE

In Parshotam Singh's CWP-21054-2024, both sides agreed that the issue was covered by Jasjit Singh v. Union of India, CWP-21509-2023, decided on 29 July 2024. The present challenge concerned an order and notice dated 25 March 2023. The source does not identify an assessment year or disputed income.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court reproduced Jasjit Singh's reasoning that Board instructions could supplement but not override statutory provisions, and its conclusion that JAO section 148 notices and ensuing proceedings without the envisaged section 144B faceless process lacked jurisdiction. It applied that ruling on the parties' agreed footing. The quoted ruling also preserved Revenue's liberty to follow the statutory procedure.

Source: PDF p.1

03 JUDICIAL DECISION

The writ was allowed in those terms and the order and notice dated 25 March 2023 were set aside. The petitioner did not press the other questions; those were dismissed as not pressed. Pending miscellaneous applications were disposed of.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained jurisdictional relief against the specified order and notice, not a determination of the underlying tax merits. The incorporated terms preserved Revenue's ability to proceed according to law.

Source: PDF p.2

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The decision applies an agreed governing precedent — The Court did not reconstruct the reassessment history or conduct a separate statutory analysis. Its reasoning adopts the quoted Jasjit Singh framework because both sides accepted coverage. This supports a source-specific account of why the present instruments were set aside, not an assumption that every reassessment dispute has identical jurisdictional facts.

Administrative instructions cannot displace the quoted statutory scheme — The reproduced reasoning treats sections 119, 120 and 144B powers as implementation powers, not a means to override the legislation. That is the stated basis for the jurisdictional result. The note records the 2024 ruling; later legislation, stays or appellate treatment would require separate verification before applying it to another proceeding.

Relief and issues abandoned must be tracked separately — Only the present order and notice of 25 March 2023 were expressly set aside. Dates listed inside the quotation concern Jasjit Singh. The other questions here were dismissed as not pressed, so they are not additional holdings. Revenue's retained liberty is to follow the Act, not an unconditional extension of time or approval of a future notice.

Source: PDF p.1

SOURCE & VERIFICATION

Punjab and Haryana High Court original judgment - verified repository copy

3-page official High Court of Punjab and Haryana judgment PDF (20260903_PHHC011126022024__preserved_e6175bd9cc0e_1.pdf).

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All three original pages read and visually inspected. Dates within the quoted Jasjit Singh order belong to that precedent; the present operative date is 25 March 2023. Subsequent legal treatment is not verified.

STATUTORY SCOPE

The reproduced precedent addresses sections 148, 144B, 119 and 120. No assessment year is specified; the individual order is not separately labelled with a subsection.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been 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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