

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**‘SMC’ BENCH ,CHANDIGARH**

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT**

आयकर अपील सं./ ITA No. 1352/CHD/2025

निर्धारण वर्ष / Assessment Year: 2015-16

Gurcharan Kaur, House No. 186, Village – Ajnauda, PO-Ajnauda Kalan, Tehsil-Nabha.	Vs	The ITO, Ward, Nabha.
स्थायी लेखा सं./PAN NO: DJDPK0317R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Rakesh Cajla, Advocate  
Revenue by : Shri Vivek Vardhan, Addl. CIT Sr.DR

Date of Hearing : 20.01.2026  
Date of Pronouncement : 21.01.2026

**PHYSICAL HEARING**

**ORDER**

The assessee is in appeal before the Tribunal against the order of the ld. Commissioner of Income Tax (Appeals) NFAC [in short ‘the CIT (A)’] dated 26.08.2025 passed in assessment year 2015-16.

2. Though the assessee has taken five grounds of appeal, but at the very outset, ld. counsel for the assessee submitted

that since notice u/s 148 of the Act was issued on 07.04.2022 by jurisdictional AO instead of Faceless AO, as contemplated in the Notification issued by the Finance Ministry dated 29.03.2022, thus, according to him, the impugned assessment order is not sustainable. In support of his contention, he relied upon order of the ITAT in ITA No. 609/CHD/2025 in the case of 'ACIT Vs Sharmanji Yarns Pvt. Ltd.' & ITA No.646/CHD/2025 in the case of 'Sharmanji Yarns Pvt. Ltd Vs DCIT' dated 12.11.2025.

3. The ld. Ld. CIT DR was unable to controvert this submission of the ld. counsel for the assessee.

4. We find that an identical issue was decided by this Bench in ITA No.1040/CHD/2024 with C.O. No.41/CHD/2024 dated 13.05.2025. The finding of the Tribunal reads as under:

*"6. We have duly considered the rival contentions and gone through the record carefully. Admittedly, notice under Section 148 was issued after the Notification issued by the Ministry of Finance, Government of India on 29.03.2022. The notice under Section 148 has been issued on 29.03.2023 i.e. almost one year from the Notification. Thus, facts of other year are squarely applicable. The issue in dispute is covered by the judgement of Hon'ble jurisdictional High Court which read as under :*

"DEEPAK SIBAL, J. (Oral)

1. Challenge made through the instant petition is to the notice dated 01.03.2025 (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's case (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 01.03.2025 (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**

30.04.2025

7. *Respectfully following the judgement of the Hon'ble High Court, we allow the ground of appeal of Cross Objection and hold that notice issued under Section 148 of the Income Tax Act in assessment year 2019-20 is bad in the eyes of law. It was without jurisdiction. Accordingly, re-assessment order is quashed."*

5. Apart from this order, there are large number of judgements at the end of the Jurisdictional High Court on this issue.

6. Respectfully following the judgement, I quash the re-assessment order because notice u/s 148A(1) was issued on 07.04.2022 as observed by the AO in the assessment order. Accordingly, this plea of the assessee is allowed and re-assessment order is quashed. The appeal of the assessee is allowed.

7. In the result, appeal of the assessee is allowed.

Order pronounced on 21.01.2026.

Sd/-

**(RAJPAL YADAV)**  
**VICE PRESIDENT**

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar