

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'SMC' CHANDIGARH

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 1318/CHD/2025

निर्धारण वर्ष / Assessment Year: 2019-20

Usha Bansal, 938, Basant Avenue, Ludhiana.	Vs	The ITO, Ward, Jagraon.
स्थायी लेखा सं./PAN NO: AOLPB1511N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Ajay Jain, CA

Revenue by : Dr. Ranjit Kaur, Addl. CIT Sr.DR

Date of Hearing : 15.01.2026

Date of Pronouncement : 27.01.2026

PHYSICAL HEARING

ORDER

PER RAJ PAL YADAV, VP

The assessee is in appeal before the Tribunal against the order of the ld. Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 18.09.2025 passed in assessment year 2019-20.

2. The assessee has pleaded an additional ground of appeal whereby he has contended that notice u/s 148A(d) of the Act was issued on 31.03.2023 by jurisdictional AO instead of

Faceless AO contemplated in the Notification issued by the Finance Ministry on 29.03.2022. Since this is a pure legal question, therefore, we permit the assessee to raise this additional ground of appeal as per the judgement of Hon'ble Supreme Court in the case of NTPC Ltd. Vs CIT reported in 229 ITR page 383. In support of his contention, he relied upon judgement of Hon'ble Punjab & Haryana High Court in the case of CWP No. 143 of 2026 in the case of Gurprince Singh Mander Vs ITO, Chandigarh and others.

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. The finding of the Tribunal read 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 including in the case of Gurprince Singh Mander (supra).

6. Respectfully following the judgement, we quash the re-assessment order because notice u/s 148A(1) was issued on 31.03.2023 as observed by the JAO 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 27.01.2026.

Sd/-

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

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