IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.14779 of 2016

M. Sumathy .. Petitioner

v.

1 The Commissioner of Income Tax- Computer operations
Aayakar Bhavan, 2nd Floor
No.121, M.G. Road
Nungambakkam
Chennai 600 034

2 The Deputy Commissioner of Income Tax
Non Corporate Ward 12 (1)
No. 611, Anna Salai
Kannamai Building, 4th Floor
Chennai 600 006

3 The Deputy Director (Systems)
O/o The Commissioner of Income Tax (Admin & Co)
Aayakar Bhavan, 2nd Floor
No.121, M.G. Road Nungambakkam
Chennai 600 034

4 The Deputy Director (Systems)
O/o The commissioner of Income Tax
(Administration & Computer Operations)
Ground & 2nd Floor C.R. Building Queens Road
Bangalore 560 001

5 The Income Tax Officer
Non Corporate Ward 12 (4)
No.611, Anna Salai
Kannamai Building, 4th Floor
Chennai 600 006

6 The Income Tax Officer
12(4) Ward - 13(2) Room No.320 3rd floor
South Wing, HMT Bhavan Bellary Road
Ganganahalli Bangalore 560 032 .. Respondents

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the 2nd respondent to issue necessary acknowledgement under Section 143 (1) of the Income Tax Act treating the hard copy of the returns dated 30.09.2015 for the assessment year 2015-2016 enclosed along with the communication dated 08.02.2016 of the Petitioners Chartered Accountant has been filed on 30.09.2015 and also consequentially delete the return in the records of the Income Tax Department filed by another person in PAN ABYPS2902A of the Assessee for the assessment year 2015-2016.

For Petitioners :Dr.Anita Sumanth

For Respondents :Mr.P.Rajkumar Jhabak - R1 & R6
for Mr.Promod Kumar Chopda

Mr.V.Pushpa - for R2 & R5
for MR.M.Swaminathan

Mr.J.Narayanasamy - for R3 & R4

ORDER

The petitioner has filed the above writ petition to issue a Writ of Mandamus to direct the 2nd respondent to issue necessary acknowledgement under Section 143 (1) of the Income Tax Act treating the hard copy of the returns dated 30.09.2015 for the assessment year 2015-2016 enclosed along with the communication dated 08.02.2016 of the petitioner's Chartered Accountant, which has been filed on 30.09.2015 and also consequentially delete the return in the records of the Income Tax Department filed by another person in PAN No. ABYPS 2902A of the assessee for the assessment year 2015-2016.

2. Dr.Anita Sumanth, learned counsel appearing for the petitioner submitted that the 6th respondent had issued a letter dated 5.11.2015 to one Smt. M.Sumathy, Proprietrix, M/s.Megan Law Firm, No.11, Lalithapuram Street, Royapettah, Chennai - 600 014, stating that on verification it was found that the PAN No. ABYPS 2902A pertains to her and that she is the actual owner of the Pan Number. Further, it has been stated in the said letter that subsequently another person viz., Smt.Ethiraj Sumathy, whose date of birth is 25.08.1967 and father's name is Ethiraj applied for the PAN and due to similarities in core fields like name, date of birth, father's name, inadvertently, the same PAN No. ABYPS 2902A has been sent to her. Relying upon the said letter, the learned counsel appearing for the petitioner submitted that the petitioner has received a communication dated 03.09.2015 from the 6th respondent calling

upon her to be present in the office of the 6th respondent with regard to the returns filed by her on-line on 19.02.2015. The petitioner sent a reply dated 15.10.2015 to the 6th respondent stating the above facts, even though the 6th respondent is not her Assessing Officer. After due examination, vide letter dated 5.11.2015, the 6th respondent sent a response to the petitioner by letter dated 6.10.2015 stating that PAN No. ABYPS 2902A belongs to her and has been wrongly allotted to some other person and the said person has been advised to stop using the above said Pan Number. The petitioner also gave a representation to the respondent through her Charted Accountant. Further, the petitioner requested the 2nd respondent to accept her returns for the assessment year 2015-2016, however, till date, petitioner's request has not been adhered to by the respondents.

3. The respective learned counsel appearing for the respondents submitted that in view of the admitted position vide letter of the 6th respondent dated 5.11.2015, the relief sought for by the petitioner in the writ petition can be allowed.

4. Having regard to the submissions made by the learned counsel on either side, taking into consideration the letter dated 5.11.2015 sent by the 6th respondent, I am of the view that the relief sought for in the writ petition can be allowed.

5. Accordingly, I direct the 2nd respondent to issue necessary acknowledgement under Section 143 (1) of the Income Tax Act treating the hard copy of the returns dated 30.09.2015 for the assessment year 2015-2016 enclosed along with the communication dated 08.02.2016 of the petitioner's Chartered Accountant, which has been filed on 30.09.2015 and consequentially direct the 2nd respondent to delete the return in the records of the Income Tax Department filed by another person in PAN No.ABYPS 2902A of the assessee for the assessment year 2015-2016.

With these observations, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

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+1cc to M/S.J.Narayanasamy, Advocate, S.R.No.25253
+1cc to M/S.R.Gopinath, Advocate, S.R.No.25248
+1cc to M/S.T.Pramodkumar, Advocate S.R.No.25208

W.P.No.14779 of 2016

ak[co]
srg 26/04/2016