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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 9710/2017

SH. SUKHBIR SINGH ..... Petitioner

Through: Mr J.S. Mishra and Mr S.R. Tawar, Advocates.

versus

UNION OF INDIA AND ORS. ..... Respondents

Through: Mr Dev P. Bhardwaj, CGSC for UOI/R-1.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU

<u>O R D E R</u>

% **03.11.2017**

<u>CM No. 39529/2017</u>

1. For the reasons stated in the application, the same is allowed.

2. The application stands disposed of.

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3. The petitioner has filed the present petition,*inter alia,*praying as under:-

> "(a) Issue a writ of mandamus and/or any other appropriate writ, order or direction thereby directing the respondents for rectify, clarify and providing the necessary details as per the provisions of Statutory Law as well as the Financial Transaction with tax related issues of the Financial Years 2013-14, 2014-15, 2015-2016 (Assessment Year 2014-15,2015-16 and 2016-17) to the petitioner for filing the Income Tax

Return in the forthcoming years and previously also.

(b) Issue any other order (s)/direction where this Hon'ble Court may thinks fit and proper in favour of petitioner and against the respondents for the other statutory function of the petitioner in terms of Government Procedure or any other corporate or state defined in the Article 12 of the Constitute of India for not arising the same issue or problem."

4. Admittedly, the petitioner had not filed his Income Tax Returns for the financial years 2013-14, 2014-15 and 2015-16. He further claims that prior to the financial year 2013-14 his taxable income was below the threshold minimum and, therefore, he was not liable to file any income tax returns.

5. The petitioner received a notice from the Income Tax Department with regard to his failure to file his income tax returns. He states that pursuant to such notice, he visited the department's website and found that his 26AS Form also reflected TDS deposited by another entity in addition to the entity with which he was employed. In other words, it is the petitioner's case that additional amount of TDS has been deposited into the credit of his account by an entity that he is not aware of. The petitioner further claims that this indicates that his PAN Number had been misused.Although it is not so stated in the petition, the learned counsel for the petitioner states that he has not received any money corresponding to the TDS entries (in his 26AS Form) as deposited by "PAO ORS BEG & Centre Roorkee, Haridwar".

6. Even assuming that there were incorrect entries in the Form 26AS indicating that additional tax was deposited to the credit of the petitioner by

an unknown entity, the same did not absolve the petitioner from filing his income tax return disclosing his correct income and taking credit for the correct amount of TDS. In this view, *ex facie*, the prayer that the petitioner requires necessary details to file his income tax returns appears to be a ruse to explain the non-filing of his income tax returns.

7. In the given circumstances, the present petition is disposed of by granting the liberty to the petitioner to file an application under the Right to Information Act, 2005, seeking information regarding tax deposited in his account. Since the said information pertains to the petitioner, the respondents would respond to the same and provide such information (limited to the petitioner's account) as available with them.

8. It is clarified that this would not preclude the respondents from initiating such proceedings as available in law on account of any default/alleged default committed by the petitioner in not complying with the provisions of the Income Tax Act, 1961

VIBHU BAKHRU, J

NOVEMBER 03, 2017
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