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

\+ **<u>W.P.(C) 9340/2017</u>**

HARI KISHAN SHARMA ..... Petitioner

Through Mr Ajay Bahl, Advocate

versus

GOVERNMENT OF NCT OF DELHI AND ORS. ..... Respondents

Through Mr Ramesh Singh, Senior Standing Counsel for GNCTD with Mr Sandeepan Pathak, Advocate

Mr Zoheb Hossain, Senior Standing Counsel with Mr Deepak Anand, Junior Standing Counsel For R-2

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU

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

% **25.10.2017**

1. Issue notice. Learned counsel for the respondents accept notice.

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

> "(i) issue a writ of mandamus or any other appropriate writ, order, direction for TDS amount deducted by LAC as per Award No. 14/1992-93 may be reflected in the petitioner's account in Form 26AS in PAN No. AHZPS8054N.
>
> (ii) issue a writ of mandamus or any other appropriate writ, order, direction to Respondent No. 2 to issue revised TDS certificate;"

3. The principal grievance of the petitioner is that a sum of ₹1,68,118/- was deducted as TDS for the year 2009-10, but the same is not reflected to the credit of the petitioner's account with the Income Tax Authorities.

4. The petitioner has annexed a copy of the Certificate of Deduction of Tax at Source under Section 203 of the Income-Tax Act, 1961 for the period

2009-2010. The said certificate indicates the amount of tax deposited; the date on which such tax was deposited (that is, 01.12.2009); and the bank in which such deposit was made (State Bank of India, Tis Hazari, Delhi).

5. It appears that although the said amount was deducted by respondent no. 1 and deposited with the Central Government, the same has not been reflected to the petitioner's credit as his Permanent Account Number (PAN) has not been stated in the said certificate of TDS. It appears that in the absence of the PAN number of the petitioner, respondent no.2 has been unable to adjust the amount of TDS to the credit of the petitioner.

6. The petitioner had subsequently submitted copy of his PAN card reflecting his Permanent Account Number as AHZPS8054N. In view of the above, there should be no difficulty for respondent no.2 to trace out the said amount and correctly reflect the same to the credit of the petitioner for the relevant assessment year. It is so directed. Respondent no. 2 may seek such clarification as may be required from the deducting authority.

7. Given the limited nature of reliefs sought by the petitioner, no further orders are necessary.

8. It is clarified that this Court has not expressed any opinion whether the petitioner would be entitled to refund for the TDS deposited to his credit as the same would be considered by the Income Tax Authorities in accordance with law.

9. The petition is disposed of with the aforesaid directions/observations.

VIBHU BAKHRU, J

OCTOBER 25, 2017/pkv