NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WRIT PETITION (T) NO. 342 OF 2017

M/s Shiv Trading Company, through Proprietor/Partner- Sarvesh Devi Sharma, W/o Raj Kumar Sharma, aged about 49 years, R/o Kharora Road Tilda, P.O. Neora Tilda, District Bilaspur (C.G.)

… Petitioner

versus

1. The Commissioner of Income Tax Department, Raipur, Circle Raipur, District Raipur (C.G.)
2. The Assistant Director (System) for Commissioner of Income Tax, Bhopal, Aykar Bhawan, Hoshangabad, District Bhopal (M.P.)

… Respondents

For Petitioner	:	Mr. Satish Chandra Verma, Advocate.
For Respondents	:	Mr. Amit Choudhary, Senior Standing Counsel, assisted by Mr. Ajay Kumrani, Advocate.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

04/01/2018

1. The sole grievance of the petitioner in the instant case is that for the assessment year 2010-11 and 2011-12 the income tax returns of the petitioner could not be uploaded as they were blocked by the Income Tax department. Subsequently, on verification, it was found that due to inadvertence on the part of the department, another company namely Sidhu Trading Company of Ludhiyana was alloted the same PAN which was allotted to the present petitioner. Though the petitioner has been making repeated approach to the authorities of the Income Tax department but their grievance till date has not been redressed.

2. Learned counsel for the petitioner submits that there are certain refunds which have to be claimed from the Income Tax department and by virtue of the clerical error on the part of the department, they would be put to loss.

3. Learned senior standing counsel for the department referring to Section 119(2)(*b*) of the Income Tax, which for ready reference is being reproduced herein under, submits that the petitioner for the redressal of his grievance may approach the Board and may seek an appropriate relief in this regard and the authorities would definitely take into consideration the grievance that would be placed by the petitioner before the Board, including the error which was on the part of the Income Tax department:

> **"119(2)(*b*)** The Board may, if it considers it desirable or expedient so to do for avoiding genuine hardship in any case or class or cases, by general or special order, authorise any income-tax authority, not being a Commissioner (Appeals) to admit an application or claim for any exemption, deduction, refund or any other relief under this Act after the expiry of the period specified by or under this Act for making such application or claim and deal with the same on merits in accordance with law.**"**

4. Given the statement by the learned senior standing counsel for the department, this Court does not intend to keep the present writ petition pending any further and intends to dispose of the petition with a direction to the petitioner to move an appropriate application before the Board under Section 119(2)(*b*) of the Income Tax Act raising all their grievances and it is expected that the Board shall in turn take an objective decision on the said application as expeditiously as possible and try to redress the grievance of the petitioner.

5. With the aforesaid observation, the writ petition stands finally disposed of.

Sd/-
(P. Sam Koshy)
Judge

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