IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.16883 of 2018

M.R.Ramachandran (HUF)
A.1-92 A/7 Trump Castle
9th Main Road, Anna Nagar,
Chennai - 600 040. ... Petitioner

vs.

1. Principal Chief commissioner of
Income-tax,
Income-tax Department,
121, Mahatma Gandhi Road,
Chennai - 600 034.

2. Income-tax Officer,
Non-Corporate Ward - 7(3)
6th Floor, Wanaparthy block,
Aayakar Bhavan,
121, Mahatma Gandhi Road,
Chennai - 600 034.

3. Ramachandran (HUF)
New No.23 (Old No.12) C.V.Raman Road,
Alwarpet,
Chennai - 600 018. ..Respondents

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondents 1 and 2 to cancel the Permanent Account (PAN) AAOHR3299A of the 3rd respondent which was originally allotted to the petitioner herein and consequently to accept the tax returns filed by the petitioner manually for the Assessment Year 2016-17 and 2017-18.

For Petitioner : Mr.A.Muraleedharun

For Respondents : Mrs.Hema Muralikrishnan,
Senior Standing Counsel for R1 and R2
No appearance for R3.

O R D E R

The petitioner seeks for a Mandamus to direct the respondents 1 and 2 to cancel the Permanent Account (PAN) AAOHR3299A of the 3rd respondent which was originally allotted to the petitioner herein and consequently to accept the tax returns filed by the petitioner manually for the Assessment Year 2016-17 and 2017-18.

2. Heard the learned counsel for the petitioner and the learned standing counsel for the respondents 1 and 2. There is no representation for the 3rd respondent.

3. The petitioner is an assessee under the 2nd respondent. A Permanent Account Number (PAN) AAOHR3299A was allotted to the petitioner by the respondent department. However, the very same number was allotted to the 3rd respondent also by mistake, which error was subsequently rectified by the Department by allotting new PAN number to the 3rd respondent. However, since the 3rd respondent, in the meantime, has altered the password insofar as the previous PAN number given to him similar to the one given to the petitioner, the petitioner was not in a position to file the returns in respect of the assessment years 2016-17 and 2017-18 in time. Therefore, the present writ petition is filed with the relief as stated supra.

4. Learned counsel appearing for the respondents 1 and 2 submitted that since the respondents have already allotted new PAN number to the 3rd respondent, who in turn has also filed his returns for the respective assessments and that the petitioner is also given new password on 23.07.2018 for the PAN number which he is already holding, it is for the petitioner to approach the Commissioner and file an application seeking permission for uploading the returns for the assessment years 2016-17 and 2017-18. Thus, she contended that if any such application is filed, the same will be considered, taking note of the facts and circumstances of the case as discussed supra.

5. It is seen that the petitioner and the 3rd respondent were allotted with same PAN number. It is also seen that the 3rd respondent was subsequently allotted a new PAN number and consequently, the petitioner was given a new password insofar as the PAN number allotted to him already. Now, the only grievance expressed before this Court by the petitioner is that in view of the above confusion as the time for uploading the returns for the assessment years 2016-17 and 2017-18 was already over, the petitioner cannot be faulted and his returns should not be considered as a belated one, in view of the above stated facts and circumstances. Since the PAN number given to the 3rd

respondent is changed and the petitioner is also given new password only on 23.07.218, the petitioner shall approach the concerned Commissioner with appropriate application for facilitating the petitioner in upholding the returns for the assessment years 2016-17 and 2017-18. If any such application is made by the petitioner, the concerned authority shall consider such application and treat the filing of such returns as within time, in view of the peculiar facts and circumstances as discussed supra. The petitioner shall make such application within a period of seven days from the date of receipt of a copy of this order and the concerned authority shall dispose of the said application in the light of the order passed in this writ petition within a period of three weeks thereafter.

6. With the above observation, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS-IX)

//True copy//

Sub Assistant Registrar

vsi

To

1. The Principal Chief commissioner of
Income-tax,
Income-tax Department,
121, Mahatma Gandhi Road,
Chennai - 600 034.

2. The Income-tax Officer,
Non-Corporate Ward - 7(3)
6th Floor, Wanaparthy block,
Aayakar Bhavan,
121, Mahatma Gandhi Road,
Chennai - 600 034.

+2cc to Mr. A. Muralidharan, Advocate SR.No.60005

W.P.No.16883 of 2018

GM(03/09/2018)