BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 26.04.2019
CORAM:
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.20519 of 2018
and
W.M.P.(MD)No.18267 of 2018

S.Sekar ... Petitioner

Vs.

1.The Additional Director of Income Tax (System-1)
Director of Income Tax (System)
ARA Centre, Ground Floor,
E-2, Jhandewalan Extension,
Delhi-110 055.

2.NSDL e-Governance Infrastructure Limited
1st Floor, Times Tower
Kamala Mills Compound
Senapatti Bapat Marg
Lower Parell
Mumbai-400 013.

3.The Commissioner of Income Tax,
Aayakar Bhavan, 2nd Floor,
Main Building,
121, M.G.Road,
Chennai-600 034.

4.The Commissioner
Income Tax
Bibi Kulam
Madurai.

5.S.Sekar ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the original impugned order passed by the third respondent dated 31.07.2018 in F.No.CIT(Admin & TPS)/AIS-3/2018-19 and quash the same and consequently, directing the respondents 1 to 3 to issue fresh PAN Card to the petitioner.

For Petitioner :Mr.V.Sasi Kumar

For R1, R3 & R4 :Mrs.S.Srimathy
Special Government Pleader

For R2 :Mr.R.Subramanian

ORDER

Heard the learned counsel appearing for the petitioner, learned Special Government Pleader appearing for R1, R3 and R4 and the learned counsel appearing for R5.

2.The writ petitioner was allotted the PAN Number CCOPS0932F. This was on 12.12.2008. While so, the very same PAN Number was allotted by the third respondent in favour of the fifth respondent also on 29.11.2012. Obviously, this is an anomaly that has to be rectified.

3.The learned Special Government Pleader appearing for R3 submitted that the allotment of PAN Number in favour of the fifth respondent has since been cancelled and he has been allotted a new PAN Number. But that has not ended the woes of the writ petitioner. The fifth respondent appears to have taken loans from various financial institutions. As a result, when the petitioner is approaching a financial institution, the CIBIL rating of the petitioner comes in the way availing any loan.

4.The learned Special Government Pleader appearing for the respondents brought to my notice an order passed by the Hon'ble Delhi High Court in W.P.(C)10606 of 2016 (Anoop Singh Vs. Union of India and ANR). The said order reads as under:-

> "The petitioner is aggrieved by the allotment of PAN number which was identical to the PAN number allotted to another person.
>
> Concededly, the name of the petitioner, his father's name as well as the date of birth are similar to the name, father's name as well as the date of birth of another person and, therefore, a common PAN number had been allotted to both the said individuals. This Court has been informed that the said error has now been rectified and the petitioner has been allotted a PAN number (being HEHPS8611M) which is exclusive to him.
>
> The petitioner apprehends that although the error has been rectified, he would be severely prejudiced as other authorities such as Passport Authorities, Election Commission of India, etc. may not readily accept a changed PAN number. Furthermore, there may be some confusion with regard to his credit rating. In this regard, the petitioner is at liberty to approach the concerned authorities who shall on the strength of this order carry out the necessary rectification in their records.
>
> The petition is disposed of with the aforesaid direction."

5.I am of the view that while the petitioner is at liberty to approach the authorities concerned on the strength of this order, the third respondent cannot wash away his hands. The third respondent having erroneously assigned the writ petitioner's PAN Number in favour of the fifth respondent, is directed to send a letter to M/s.TRANSUNION CIBIL LIMITED, one India Bulls Centre, Tower 2A, 19th Floor, Senapati Bapti Marg, Elphin Stone Road, Mumbai-400 013, for clarifying the position. Such a communication shall be issued by the third respondent to M/s.TRANSUNION CIBIL LIMITED, one India Bulls Centre, Tower 2A, 19th Floor, Senapati Bapti Marg, Elphin Stone Road, Mumbai-400 013, within a period of three weeks from the date of receipt of a copy of this order.

6.The writ petition stands allowed on these terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Crl.Side)

/TRUE COPY/

Sub Assistant Registrar(CS)

To
1.The Additional Director of Income Tax (System-1)
Director of Income Tax (System)
ARA Centre, Ground Floor,
E-2, Jhandewalan Extension,
Delhi-110 055.

2.The Commissioner of Income Tax,
Aayakar Bhavan, 2nd Floor,
Main Building,
121, M.G.Road,
Chennai-600 034.

3.The Commissioner
Income Tax
Bibi Kulam
Madurai.

+1 CC to M/s.V.SASI KUMAR, Advocate (SR-63242[F] dated 27/04/2019)

+1 CC to M/s.SUBRAMANIAN, Advocate (SR-63925[F] dated 29/04/2019)

W.P.(MD)No.20519 of 2018
and
W.M.P.(MD)No.18267 of 2018
26.04.2019

CS: 14/05/2019/3P/6C