IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

206 **CWP-8664-2021(O&M)**
Decided on : 26.8.2021

Sanjay Kumar **....Petitioner**

VS

Principal Commissioner of Income Tax **....Respondent**

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE GIRISH AGNIHOTRI

Present: Ms. Radhika Suri, Senior Advocate with
Mr. M.S.Kanda, Advocate
for the petitioner.

Mr. Yogesh Putney, Sr. Standing counsel
for the respondent.

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<u>AJAY TEWARI, J.(Oral)</u>

1. This petition has been filed praying for quashing of the order dated 10.2.2021 (Annexure P-10) vide which the Form-1 dated 10.2.2021 (Annexure P-9) was rejected.

2. The brief facts are that an assessment order was passed against the father of the petitioner (who by then had deceased and had been proceeded against his LRs, one of whom was the petitioner). Against the assessment order, the petitioner filed an appeal, however, inadvertently in that appeal which actually related to the income of his father he mentioned his PAN Number i.e BYDPK3103J rather than mentioning the PAN number DGCPS1268D of the deceased-father whose income had been taxed.

3. Realizing his mistake, on 10.2.2021, by a document Annexure P-11 he represented to the respondent that this mistake had taken place and

the PAN Number DGCPS1268D of his father be incorporated in the appeal. However, without considering that application the prayer for invoking the Vivad se Vishwas Scheme, 2020 was rejected on the same very ground, viz. that no appeal was pending against the PAN of the deceased on the appointed date.

4. In fact, even in the impugned order it has been mentioned that first the petitioner should get the PAN Number corrected. In our considered opinion, in this view of the matter this is not a case where assessee was trying to take the benefit of inaction on his part. It is not disputed that appeal had been pending for last three years without any objection having been taken and that it is related to the assessment of the income of the deceased-father.

5. In the circumstances, we do not deem it appropriate to deny the benefit of the consideration of the prayer for invoking the Vivad se Vishwas Scheme, 2020. Consequently, the petition is allowed and respondents are directed to consider the PAN Number mentioned in Annexure P-11 as the PAN Number to the appeal.

6. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(GIRISH AGNIHOTRI)
JUDGE

26.8.2021
anuradha

Whether speaking/reasoned - Yes/No
Whether reportable -Yes/No