



WEB COPY



W.P.No.13304 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.13304 of 2023

and

W.M.P.Nos.13007, 13008 & 13011 of 2023

PE65 The Modakkurichi Circle Teachers and
Public Servants Co-operative T & C Society
rep. By its Secretary (In-charge),
7, Co-operative Park, Modakkurichi,
Erode – 638 104, Tamil Nadu.

.. Petitioner

vs

- 1.The Income Tax Officer,
Ward 2(1),
Flat No.R2, Nallappa Street,
Periyar Nagar, Erode – 638 001.
- 2.ACIT (Exemptions),
1510, May Flower Mid City Building,
Trichy Road, Coimbatore – 18.
- 3.The Principal Commissioner,
Income Tax Department,
63, Race Course Road,
Coimbatore.
(*suo motu impleded vide order dated
27.04.2023*)

.. Respondents

Petition filed under Article 226 of the Constitution of India
praying to issue a writ of certiorari to call for the records of the
respondent in DIN:ITBA/AST/S/147/2022-23/1051287616(1) and
quash the order dated 25.03.2023 passed by the first respondent
for the AY 2015-16.



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For Petitioner : Ms.G.Vardini Karthik
For Respondents : Mr.R.S.Balaji,
Senior Standing Counsel

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ORDER

The petitioner is the PE65, The Modakkurichi Circle Teachers and Public Servants Co-operative T & C Society, Erode.

2. The petitioner challenges an order of assessment passed under the provisions of the Income-Tax Act, 1961 for assessment year 2015-2016 on the ground that the order has been passed on a wrong PAN.

3. According to the petitioner, the correct PAN is AADAM0638C, whereas the impugned order has been passed citing a wrong PAN – AABTKP3555C. The petitioner is admittedly a non-filer and also accedes to the position that two PAN numbers were obtained, which has lead to the present confusion.

4. However, the petitioner has made a request before the Principal Commissioner of Income-Tax, Coimbatore dated 05.04.2023 that has been received by the officer on 11.04.2023, wherein, the petitioner has set out the entire history of the matter and has sought regularization of the PAN, acceptance of the surrender of erroneous PAN and condonation in filing of the Income-Tax Return.



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5. Since there are several factual matters to be considered and also seeing as there have been errors that have admittedly been occasioned in the matter thus far, it would be appropriate that the Principal Commissioner of Income-Tax, Coimbatore, consider the request of the petitioner and address them appropriately.

6. Since the Principal Commissioner of Income-Tax is not a party in this writ petition, The Principal Commissioner, Income Tax Department, 63, Race Course Road, Coimbatore, is impleaded suo motu as third respondent and Mr.R.S.Balaji, learned Senior Standing Counsel, accepts notice.

7. Let the petitioner be called upon R3, and after hearing let suitable orders be passed by him, within a period of eight weeks from date of receipt of a copy of this order, in accordance with law.

8. Writ petition stands disposed as above. No costs. Connected miscellaneous petitions are closed.

27.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm



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DR. ANITA SUMANTH,J.

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