IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.11.2023

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.33383 of 2023
and
W.M.P.No.33104 of 2023

Mr.Moorthy Prabhu ... Petitioner

Vs.

1.The Income Tax Officer,
Non Corporate Ward- 17(2),
No.121, MG Road, Nungambakkam,
5th Floor, Chennai – 34.

2.The Assistant Commissioner of Income Tax,
Central Circle 1(4), BLR,
Central Revenue Building, Queens Road,
Bangalore, Karnataka – 560 001.

3. National Securities Depository Limited,
6A, 6th Floor, Kences Towers,
No.1, Ramakrishna Street, North Usman Road, T.Nagar,
Chennai – 17.

4. M/s.Sri Ayyappa Interiors,
No.4/5, 1st Main Road, Muneshwara Layout,
Bengaluru, Urban, Karnataka – 560 094. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, forbearing the 1st and 2nd respondent or any other authority under law from fastening any liability whatsoever on the petitioner due to the wrongful use of the petitioner's Permanent Account No (PAN) AUIPP4466D and consequently cancel Permanent Account No (PAN) AUIPP4466D and allot a fresh Permanent Account No (PAN) to this petitioner.

For Petitioner : Mr.P.J.Rishikesh
For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel [for R1 and R2]

ORDER

This Writ Petition has been filed forbearing the respondents 1 and 2 from fastening any liability on the petitioner due to the wrongful use of his Permanent Account No.AUIPP4466D and consequently, to cancel the said PAN Card Number and to allot a fresh PAN to the petitioner.

2. The learned counsel appearing for the petitioner would submit that the petitioner made a compliant dated 15.09.2022 to the Commissioner of Income Tax, Administrative Office, State of Karnataka, regarding misuse of his Permanent Account No.AUIPP4466D by some third parties, who, in turn, forwarded the said complaint to the Income Tax Department, Chennai *vide* a letter dated 23.09.2022, however, no action has been taken by the respondent in regard to such complaint, which necessitated the petitioner to approach this Court by way of present Writ Petition.

3. Dr.B.Ramaswamy, the learned Senior Standing Counsel for the respondent-Department would submit that had the petitioner has made the complaint to the concerned Jurisdictional Officer, the would have been considered and appropriate action would have been taken by the respondent-Department for cancellation of PAN number or otherwise, would have initiated appropriate legal actions against those persons, who are misusing the petitioner's PAN number and so far as the petitioner's case is concerned, the concerned Jurisdictional Officer, is Income Tax Office, Gudiyattam Taluk, Vellore. Therefore, the learned Senior Standing Counsel submitted that if the complaint is forwarded to the Income Tax Office, Gudiyattam Taluk, Vellore, the same would be considered and necessary action would be taken.

4. Mr.P.J.Rishikesh, learned counsel for the petitioner would contend that even if the petitioner has uploaded the complaint to the wrong office, the respondent ought to have forwarded the complaint to the concerned Officer for taking action, or ought to have informed the petitioner with regard to the correct Office, where, the complaint has to be addressed and the complaint made by the petitioner cannot be kept in a cold storage for all these days for want of correct Office. Hence, the learned counsel prayed for appropriate direction.

5. Heard the submission made by the learned counsel for both sides.

6. The matter pertains to the misuse of PAN number held by the petitioner and though the petitioner has made a compliant in that regard initially to the Bangalore Circle, which in turn forwarded it to Chennai circle, ultimately, it was found that both Bangalore and Chennai is not the correct jurisdictional Office, and the concerned Jurisdictional Office is situated at Gudiyattam Taluk, Vellore .

7. Therefore, to address the grievances of the petitioner, as rightly contended by the Dr.B.Ramasamy, the learned Senior Standing Counsel for the respondents, the correct jurisdictional office is situated at Gudiyattam

Taluk, Vellore. Hence, necessary directions required to be issued to the said Office address to redress the grievance of the petitioner.

8. Accordingly, this Court directs the respondent-Income Tax Department to forward the complaint of the petitioner dated 15.09.2022 to the Income Tax Office, Gudiyattam Taluk, Vellore, within a period of two weeks from date of receipt of a copy of this order and on receipt of such complaint, the concerned Officer attached to Income Tax Office, Gudiyattam Taluk, Vellore, shall find out whether the petitioner's PAN number is misused, and in the course of enquiry, if it is found that the petitioner's PAN Number is being misused by some third parties, the Officer shall take legal actions against those persons, and the Officer shall also issue a New PAN Number to the petitioner, if it is required so, in accordance with law.

9. With above directions, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

30.11.2023

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Index : Yes / No

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KRISHNAN RAMASAMY, J.

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