

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**CWP-2070-2023****Date of decision:02.02.2023****Rakesh Kumar Tanwar****...Petitioner****V/s.****Union of India and others****...Respondents****CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA****Present: Mr. Sandeep Goyal, Advocate
for the petitioner.************Ritu Bahri, J. (Oral).**

In the present case, the petitioner is the legal heir of late Sh. Krishan Pal S/o late Sh. Bani Singh. The father and grandfather of the petitioner were awarded compensation after acquisition of their land and, subsequently, they were also awarded enhanced compensation with interest and now with respect to enhanced compensation and interest, the penalty orders under Sections 271(1)(c) and 271(1)(b) (Annexure P-4) were passed in the year 2006 alongwith assessment orders. He chose to file 27 appeals manually pertaining to the relevant assessment years to respondent No.2 as per the details given in letter dated 21.05.2020 (Annexure P-6). Subsequently, respondent No. 2 returned all the appeals vide letter dated 21.05.2020 (Annexure P-6) keeping in view that documents are not in proper manner and he is to file appeals as per provisions of Income Tax Act, 1961. Finally, these 27 appeals were returned to the petitioner vide letter dated 27.05.2022 (Annexure P-9) on the ground that manually the

appeals cannot be accepted.

Notice of motion.

Ms. Gauri Neo Rampal, Senior Standing counsel accepts notice on behalf of the respondents.

Keeping in view that the appeals have been filed by the petitioner who is grandson of late Bani Singh (whose land was acquired) and he is unable to get the PAN Nos. of the deceased father as well as of grandfather, the appeals filed by the petitioner can be accepted manually as well as per Rule 45(2) (b) of IT Rules, 1962 which reads as under:-

“45. Form of appeal to Commissioner (Appeals)

(2) Form No. 35 shall be furnished in the following manner, namely:-

(b) in a case where the assessee has the option to furnish the return of income in paper form, by furnishing the form electronically in accordance with clause (a) of sub-rule(2) or in paper form.”

This petition is being disposed of by giving direction to the respondents to accept the appeals filed by the petitioner manually.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

02.02.2023

Divyanshi

Whether speaking/reasoned:

Yes/No

Whether reportable:

Yes/No