

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP-23814-2022

Date of Decision:-09.05.2023

Chand Prakash Gupta and anr.

....Petitioner

Vs.

Union of India and another

....Respondents

**CORAM:- HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present:- Mr. Hitender Kansal, Advocate
for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing counsel
For the respondents.

Ritu Bahri, J. (Oral)

In the present case, the petitioners are challenging notices dated 31.03.2021 (P-1) and assessment orders dated 30.03.2022 (P-4) and 27.03.2022 (P-5).

On 23.03.2023, a corrigendum assessment order dated 27.03.2022 has been filed in the Court today. Today, a reply to the above corrigendum has been filed by the petitioner and the same is taken on record.

In the reply, the main plea taken by the petitioner is that the PAN GAMPP5310J does not pertain to him. The petitioners were not given the chance to reply to the notice under Section 148 as there was no notice uploaded on their correct PAN, on the official site of the Income Tax Department.

As per corrigendum, now it has been mentioned that PAN mentioned in the above assessment order under reference as well as demand notice may be read 'AEJPG4073N' instead of 'GAMPP5310J'.

Keeping in view the fact that PAN has been wrongly been mentioned earlier and the petitioners were not given personal hearing, the present petition is allowed and notices dated 31.03.2021 (P-1) and assessment orders dated 30.03.2022 (P-4) and 27.03.2022 (P-5) are set aside. However, a liberty is granted to the respondents to initiate fresh proceedings against the petitioners, after considering the reply filed by the petitioners.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

09.05.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No