01.10.2024
Court No.09
Item no.08
CP

WPA No. 24035 of 2024

Shagun Daswani
Vs.
The State of West Bengal & ors.

Mr. Avishek Guha
Ms. Sonal Agarwal
....for the petitioner.

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
.....for the State.

Mr. Vipul Kundalia
Mr. Amit Sharma
Ms. U. Ali
.....for the Income Tax authority.

The petitioner is aggrieved by the inaction on the part of the respondent no.2, i.e., the Directorate of Registration and Stamp Revenue in considering the representation made by the petitioner to unblock the PAN ID of the petitioner from the 'Lock Database' of the West Bengal Registration website.

According to the petitioner, the authority ought to have disposed of the representation by unblocking the PAN ID of the petitioner on the ground that the petitioner was a bona fide purchaser of a flat and no proceedings had been initiated against the petitioner, in respect of her purchase. The Income Tax authorities had also informed the petitioner that the PAN Card was active and operative. She was not a party to the alleged benami transaction.

During the pendency of the writ petition, the Income Tax authorities informed the Additional Registrar of Assurances –I, Kolkata, 5, Government Place (North), that the appellate tribunal had set aside the order of the adjudicating authority in respect of the property involved.

The property purchased by the petitioner was allegedly found to have been involved in a benami transaction by the adjudicating authority of the Income Tax Department.

The petitioner’s submission is that the allegation that the transfer was hit by the provisions of the Prohibition of Benami Property Transaction Act, 1988, was no longer in force.

Upon setting aside the Order No.FPA-PBPT-2227 to 2230/KOL/2022 dated April 26, 2023, passed by the adjudicating authority, the provisional attachment order and restrain upon the benamder and beneficial owners from transferring the property, did not survive. Thus, all orders restraining the transfer of the alleged property stood inoperative by the order of the appellate authority and only if the Hon’ble Apex Court reviewed the judgment, the party aggrieved before the appellate authority could take steps in accordance with the provisions of law.

Once this information has been issued to the Additional Registrar of Assurances –I, Kolkata by the Government of India, Ministry of Finance, Income Tax Department, the question of keeping the PAN ID of the petitioner as blocked, would not arise.

Under such circumstances, the respondent no. 2 is directed to act on the basis of the information received from the Government of India, Ministry of Finance, Income Tax Department, and unblock the PAN ID of the petitioner by correcting the status in the registration website of the department, within 48 hours from the date of communication of this order.

Accordingly, the writ petition is disposed of.

There shall be no order as to costs.

Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)