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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 9695/2019**

MEDEOR HOSPITAL LIMITED

..... Petitioner

Through: Mr. Prateek Singh, Ms. Niharika
Dhir, Ms. Zoha Aslam, Mr. Shameen
Ali and Mr. Shahrukh Ahmad,
Advocates

versus

THE UNION OF INDIA AND ORS. Respondents

Through: Mr. Ravi Prakash, CGSC with
Mr. Yasharth Shukla, Advocate for
R-1/UID
Mr. Vipul Agarwal, SSC with
Ms. Sakshi Shairwal, JSC and
Mr. Gibran Naushad, JSC for R-2
Mr. Pradeep Kan, Advocate for R-3

CORAM:

HON'BLE DR. JUSTICE SUDHIR KUMAR JAIN

ORDER

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16.05.2024

1. The present writ petition is filed under Article 226 of the Constitution with the following prayers:-

A. Issue appropriate writ in the nature of mandamus, certiorari or any other writ which this Hon'ble Court may feel appropriate directing the respondent No. 2 to withdraw the Resolutions dated 25.02.2019 bearing reference no. DIT(S)/DIT(S)-I/RCC Resolution/1085 and DIT(S)/DIT(S)-I/RCC Resolution/1085/2692 dated 14.05.2019.

B. Declare the impugned resolutions issued by respondent as invalid, unfair and arbitrary.

C. Direct Respondent No. 2 to issue Pan Number AACCR4709E to the Petitioner Company with correct date of incorporation i.e. 04.08.2004.

D. Issue any other further order/s or direction which this Hon'ble



Court may think fit and proper under the facts and circumstances of the present petition.

2. The petitioner being aggrieved by the two resolutions dated 25.02.2019 and 14.05.2019 issued by the respondent no. 2 bearing reference no. DIT(S)/DIT(S)-I/RCC Resolution/1085 and DIT(S)/DIT(S)-I/RCC Resolution/1085/2692, respectively, whereby the respondent no. 2 directed the petitioner company to surrender the PAN Card number that has been used by the petitioner company since 2004. The petitioner company was formerly known as Rockland Hospitals Limited (RHL). However, w.e.f. 30.06.2016 by virtue of the Share Purchase Agreement (SPA) dated 29.06.2016 with VPS Healthcare Private Limited, the VPS Healthcare Private Limited was vested with the present management of the petitioner company and subsequently, a certificate of incorporation in the name of Medeor Hospital Limited, i.e., the present petitioner was issued by the Registrar of Companies.

3. The Income Tax Department i.e. the respondent no. 2 issued a PAN Card bearing no. AACCR4709E to the petitioner, which has been used by the petitioner since its incorporation from 2004 to till date for the purpose of filing of Income Tax Return and other financial transactions. It is also stated that on 08.12.2018, a PAN Card was received by the petitioner with the correct name but wrong date of incorporation as 13.07.2004.

4. The respondent no. 2 issued a letter dated 25.02.2019 to the petitioner whereby it was informed that the PAN Card bearing no. AACCR4709E belongs to Riddhi Siddhi Textile Mills Private Limited, Uttam Nagar and the petitioner was requested to apply for a fresh PAN Card by surrendering the PAN Card bearing no. AACCR4709E.



5. The respondent no. 5 stated to have filed an affidavit which is not placed on record (the Registry is directed to place the said affidavit on record) along with a letter dated 03.08.2023 is annexed whereby the respondent no. 2 through Deputy Commissioner of Income Tax was informed that the respondent no. 5 has surrendered the said PAN Card in the year 2023. The respondent no. 2 was requested to delete the name of the respondent no. 5 from the said PAN Card.

6. Ms. Sakshi Shairwal, Advocate appearing on behalf of the respondent no. 2 stated that the affidavit on behalf of the respondent no. 5 has already been received and the respondent no. 2 shall do the needful as per the letter dated 03.08.2023 written on behalf of the respondent no. 5 to the Deputy Commissioner of Income Tax, Circle 19(1), Central Revenue Building of the respondent no. 2, whereby the respondent no. 5 requested to delete the name of the respondent no. 5 in respect of the said PAN Card bearing no. AACCR4709E.

7. Accordingly, in view of the above submissions, the respondent no. 2 is directed to delete the name of the respondent no. 5 in respect of the PAN Card bearing no. AACCR4709E and issue the said PAN Card number to the writ petitioner along with the correct date of incorporation in accordance with rules and regulations and after proper verification.

8. The present petition along with pending applications, if any, stands disposed of.

DR. SUDHIR KUMAR JAIN, J

MAY 16, 2024

N/ABK