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

+ **W.P.(C) 16375/2022**

GEOCORE SITE INVESTIGATION LTD Petitioner

Through: **Mr. Ruchesh Sinha & Ms.
Monalisa Maity, Advs.**

versus

**ASSISTANT COMMISSIONER OF
INCOME TAX & ANR.**

..... Respondents

Through: **Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar & Mr. Rishabh
Nangia, Advs.**

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV**

**ORDER
15.02.2024**

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1. The writ petitioner was constrained to approach this Court since it was unable to institute an appeal against the impugned orders in the absence of a Permanent Account Number [“PAN”]. We were further informed that the impugned orders also did not bear a Document Identification Number [“DIN”] since it was a non-PAN case.

2. Mr. Rai, learned counsel appearing for the respondents, on instructions states that, now that the writ petitioner has obtained a PAN, it would be entitled to institute an appeal in accordance with the statutory provisions which apply. It was further submitted that in case there be any issue with respect to online filing, the respondents would



accept a manual filing also.

3. In view of the aforesaid, we dispose of the present writ petition in light of the statement noticed above.

YASHWANT VARMA, J

PURUSHAINDR KUMAR KAURAV, J
FEBRUARY 15, 2024/kk