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**23.06.2025**
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

**WPA 2897 of 2025**

Dipak Kumar Jana
Versus
Union of India & Ors.

Mr. Promit Majundar
Ms. Rupomita Ghosh
... For the petitioner.

Mr. Prithu Dudhoria
... For the respondents.

1. Although, the writ petition was filed for quashing the order passed under Section 147 read with Section 144 of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") for the Assessment Year 2013-14 dated 22nd March, 2022, however, since the petitioner had alleged that the petitioner had requested for surrender of the new PAN allotted to the petitioner in the facts noted in an undated letter which was received by the respondents on 26th November, 2024, this Court by order dated 9th June, 2025 had directed Mr. Dudhoria, learned advocate representing the respondents to take appropriate instruction in the matter.

2. Today, Mr. Majumder, learned advocate representing the petitioner has placed before this Court a communication dated 24th February, 2025 wherefrom

it appears that the department taking responsibility for issuing a separate PAN inadvertently, had directed deletion/deactivation thereof. The aforesaid fact would corroborate from the communication dated 24th February, 2025 as placed by the petitioner in Court today wherein it has been recorded that the PAN being CBBPJ8825J has been deleted and the earlier PAN AENPJ3971Q has been retained by the department and the petitioner has been directed to use the said PAN for all future use. Let a copy of the above communication dated 24th February, 2025 be taken on record.

3. Taking into consideration the fact that a new PAN, being AENPJ3971Q was allotted on 30th November, 2019 as confirmed by the learned advocate for the department, I am of the view that having regard to the confusion created, the petitioner should be given the benefit of doubt since the petitioner would complain that the petitioner had no notice of the proceeding under the old PAN having regard to the fact that a new PAN had been allotted to the petitioner.

4. In view thereof, while setting aside the order dated 22nd March, 2022 for the Assessment Year 2013-14, I remand the matter back to the Assessing Officer with a direction upon the Assessing Officer/Faceless Assessing Unit to conclude the assessment proceeding within a period of six months from the date of

communication of a server copy of this order duly downloaded from the official website of this Hon'ble Court.

5. The period between 30th March, 2021 and 23rd June, 2025 shall stand excluded for the purpose of computing limitation for passing any order in furtherance to the notice issued under Section 148 of the said Act dated 30th March, 2021.

6. It is made clear that the aforesaid order has been set aside on technical grounds as noted above and this Court has not entered into the merits of the matter.

7. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

**(Raja Basu Chowdhury, J.)**