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

CWP-8745-2022
Date of Decision:-**04.03.2025**

NEELAM KUNDAN

… Appellants/Petitioner(s)

Versus

INCOME TAX OFFICER AND ORS.

... Respondent(s)

-.-

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN**

Present:- Mr. B.M. Monga, Advocate and
Mr. Rohit Kaura, Advocate
for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel with
Mr. Vaibhav Gupta, Junior Standing Counsel
for respondent-Income Tax Department
assisted by Mr. Ravinder Kumar, Income Tax Officer, ITO Ward No.6(1), Mohali.

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LISA GILL J.(Oral)

1. Prayer in this writ petition is for directing respondents to rectify/correct Permanent Account Number (PAN) of petitioner in Assessment Order dated 06.12.2019 (Annexure P-3) as well as in consequential penalty orders, so as to enable the petitioner to exercise her right of filing statutory appeals before the Commissioner, Income Tax (Appeals).

2. Learned counsel for respondent submits that the Department has issued corrigendum dated 16.02.2025 for transfer of demand to the original PAN of the assessee through Manual Order Upload/functionality. Intimation

to this effect has been given to the petitioner, however, some time shall be taken for transfer of PAN from Mumbai to Chandigarh i.e. the ward of the concerned Assessing Officer of the petitioner.

3. Learned counsel for respondent-Department, on instructions from Mr. Ravinder Kumar, Income Tax Officer, ITO Ward No.6(1), Mohali submits that needful shall be done within a period of 4 weeks and that limitation to file an appeal(s) shall naturally commence from the date on which the PAN is transferred. Intimation regarding the transfer of PAN shall be given to the petitioner/assessee immediately on the same date.

4. Keeping in view the above, this writ petition is disposed of with the direction that needful be done in terms of statement made as above before us by learned counsel for respondent-Department, on instructions.

(LISA GILL)
JUDGE

(ALOK JAIN)
JUDGE

04.03.2025
Gaurav Sorot

Whether reasoned / speaking? Yes / No

Whether reportable? Yes / No