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* **IN THEHIGH COURTOF DELHIAT NEW DELHI**

\+ W.P.(C) 7420/2024 CM APPL. 30947/2024

GAURAV SOMANI

.....Petitioner

Through: Mr Vaibhav Gupta, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX -24 & ORS.

.....Respondents

Through: Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC Ms Aditi Sabharwal and Mr Abhishek Anand, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 03.07.2025

1. The petitioner has filed the present petition, *inter alia*, praying as under:-

> "A. Issue an appropriate writ in the nature of mandamus or any other directing the Respondents to process the Income tax return of the petitioner for the F.Y. 2014-15 (A.Y. 2015-16) onwards and allow the credit of the taxes paid by the petitioner;
> B. Issue an appropriate writ directing the Respondents to 'regularise/de-blacklist' the PAN number of the petitioner with the Income Tax Department;
> C. Issue an appropriate writ directing the respondent to refund the excess of Income tax paid by the petitioner during the course of the filing of income tax returns and payment of self-assessment taxes;"

2. The present petition was listed on 22.05.2024 and the respondents

were directed to file the counter affidavit. Although the counter affidavit was filed after several opportunities, it did not shed any light as to why the petitioner's PAN was black-listed.

3. After several hearings, on 16.05.2025, this Court passed, *inter alia*, the following order:-

> "3. The learned counsel appearing for the Revenue submits that the instructions from Central Processing Centre [**CPC**] are still awaited. We note that the present petition has been pending before this Court for almost one year and, as on date, we have no clue as to why the petitioner's Permanent Account Number [**PAN**] has been blacklisted.
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> 4. The counter affidavit filed also does not shed any light on the matter, except for stating that the concerned authority is trying to ascertain the reasons from the CPC. We clarify that if no reasons are forthcoming till the next date of hearing, this court would be constrained to proceed on the basis that there are no valid reasons for blacklisting the petitioner's PAN and consequential orders shall follow.
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> 5. List on 29.05.2025.
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> 6. The hearing scheduled on 05.08.2025 is cancelled."

4. The learned counsel appearing for the Revenue states that the issues have now been resolved and the PAN of the petitioner has been removed from the suspected fraudulent list. He states that the process to pass the rectification orders for all the assessment years from 2014-15 are under process.

5. In view of the above, no further orders are required to be passed in the present case, except to direct the respondents to pass the necessary rectification orders and process the refunds along with applicable interest, in accordance with law, in a time bound manner – within a period of eight

weeks from date.

6. The petition is disposed of in the above terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 03, 2025

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Click here to check corrigendum, if any