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

+ **W.P.(C) 14550/2025**

**CENTRAL GOVT. EMPLOYEES CONSUMER COOP. SOCIETY
LTD. (POPULARLY KNOWN AS KENDRIYA BHANDAR)**

.....Petitioner

Through: Mr. Sumit K. Batra, Ms. Manisa
Khurana, Ms. Priyanka Jindal and Mr.
Parth Sharma, Advs.

versus

INCOME TAX OFFICER, WARD 28(1) & ANR.Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain and Ms. Madhavi Shukla, JSCs
and Mr. Udit Dad, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **23.12.2025**

CM APPL. 81698/2025

1. This application has been filed by the petitioner with the following prayers:-

"a. allow the present application and direct the Respondents to rectify/amend/correct and update the status of the Petitioner in the existing PAN ie, AA AFC5403F from 'Firm' to 'Cooperative Society';

b. direct the Respondents to treat the returns of Income filed or to be filed by the Petitioner under the existing PAN as a valid return filed by a 'Co-operative Society' for all purposes rate of tax, assessment and processing;



c. not to take any precipitative action including imposing any fine/penalty or any other adverse action for delay in filing the return because of inaction of the Respondent to correct the PAN"

2. Mr. Shlok Chandra, learned Senior Standing Counsel appearing for the respondents seeks time to take instructions.
3. At his request, renotify on 04.02.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 23, 2025

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