IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 39354 of 2025
and
WMP Nos.44194 and 44195 of 2025

Madavalasu Ramsamy Anandanaryanan

..Petitioner

Vs

1. Income Tax Officer,
   Ward 1(4) TPR,
No. 121 Adam Building,
Sixty Feet road, Tirupur,
Tamil Nadu – 641 601.

2. The Principal Commissioner of Income Tax,
   No.63, Race Course Road,
Coimbatore – 641 018.

3. Central Board of Direct Taxes,
   Rep. by its Chairperson,
Department of Revenue - Ministry of Finance,
Government of India,
New Delhi.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st Respondent in PAN: ACBPA4671J and quash the impugned proceedings in DIN and Letter No.: ITBA/COM/F/17/2025-26/1080615405(1) dated 11.09.2025 issued by the 1st Respondent insofar as it relates to the Assessment Year 2018-19 as illegal, arbitrary and against the settled principles of law and consequently direct the Respondents to open the portal linked to PAN number ACBPA4671J.

For Petitioner: Mr.Sivaraman R

For Respondent(s): Mrs.M.Sheela, Senior Standing Counsel
and
Mr.H.Siddarth, Junior Standing Counsel

Order

In this writ petition, the petitioner is before this Court against the impugned recovery notice dated 11.09.2025 issued for the Assessment Year 2018-2019 against the PAN No. ACBPA4671J of the petitioner.

2. The case of the petitioner is that due to an inadvertent error, the petitioner had earlier obtained PAN No. ACBPA4671J, however, the petitioner had also obtained another PAN No. ADXPA1508K which is currently active and being used.

3. It is the case of the petitioner that this fact was also noted by the Income Tax Department/Respondent while passing the Assessment Order dated 07.09.2021 under Section 147 of the Income Tax Act, 1961 for the Assessment Year 2017-2018.

4. On the other hand, the learned Senior Standing Counsel for the respondent submits that the petitioner's PAN No. ACBPA4671J is still linked to various bank accounts maintained by the petitioner. Therefore, it is submitted that the transactions were captured under that PAN viz., PAN No. ACBPA4671J and the Assessment Order was passed against the petitioner based on the deposits made in those accounts in the light of which the impugned recovery notice has been issued.

5. *Prima facie*, it appears that the petitioner has been assessed under PAN No. ADXPA1508K and that PAN No. ACBPA4671J is not in use.

6. This is evident from a reading of Paragraph No.3 of the Assessment Order dated 07.09.2021 issued in respect of PAN No. ADXPA1508K for the Assessment Year 2017-2018, which is reproduced below:-

> *3. The assessee has deposited cash amounting to Rs. 24,69,060/- in Bank during the period 09-11-2016 to 30-12-2016 which was reported in the Individual Transaction Statement (ITS) of the assessee for PAN* ***ACBPA4671J*** *, pursuant to which 144 proceedings were initiated for PAN* ***ACBPA 4671J*** *, later, this PAN was found to be deactivated PAN of the assessee. whereas the active PAN of the assessee is* ***ADXPA1508K.***

7. Similarly, in the web portal, the aforesaid PAN No. viz., ACBPA4671J against which the Assessment Order and the impugned recovery notice has been issued for the Assessment Year 2018-2019 is shown as an inactive PAN number of the petitioner.

8. However, the petitioner continues to seek credit in respect of the aforesaid PAN number. This fact has been stated in Paragraph No.7 of the Counter Affidavit, which is reproduced below:-

> *"7. It is further submitted that the contention of the Petitioner that PAN ACBPA4671J was inactive is factually incorrect. As per departmental records, the said PAN was active during the relevant assessment year. The Petitioner admittedly continued to operate bank accounts linked to the said PAN and never followed the prescribed statutory procedure for surrender, cancellation or merger of the PAN. The Petitioner continued operating linked bank accounts, receiving Form 26AS credits, and never applied for surrender under Rule 114 of Income Tax Rules, 1962. Reliance on another PAN ADXPA1508K for alleged returns is irrelevant and THE use of multiple PANs itself constitutes a violation under the Act, for which the Petitioner cannot derive any equitable relief."*

9. Since the petitioner cannot be subjected to the tax twice on the same income, the case is remitted back to the respondent to verify whether the petitioner has been taxed on the income reflected under PAN No. ACBPA4671J which is reportedly inactive or under PAN No. ADXPA1508K.

10. Consequently, the impugned order is quashed and the case is remitted back to the concerned Respondent for verification.

11. It is open to the petitioner to take necessary steps to make the required corrections and to demonstrate that there is no duplication in the assessment.

12. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

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