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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
% *Date of decision: 13.01.2026*
\+ W.P.(C) 4901/2025
RAKESH SURI .....Petitioner
Through: Mr. S. Krishnan, Adv.
versus
ASSISTANT COMMISSIONER OF INCOME TAX & ORS. .....Respondents
Through: Mr. Puneet Rai, SSC with Mr. Sahvini Kr., Mr. Rishabh Nangia & Mr. Gibran, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

JUDGMENT

DINESH MEHTA, J. (*ORAL*)

CM APPL. 1991/2026 *[For Stay]*

1. By way of the present application, the petitioner has stated that the Assessing Officer(AO) is harassing him unnecessarily and had issued a notice dated 21.11.2025 under Section 142(1) of the Income Tax Act, 1961 *(hereinafter referred to as "the Act of 1961"),* asking him to furnish return *qua* PAN no. AOAPS6867H, whereas the petitioner has been using and filing his returns under PAN no. ALYPS4529D. It is the petitioner's assertion that he had already filed a reply dated 25.04.2024 and requested the Assessing Officer to merge both the aforementioned PAN numbers.

2. It is also stated by the learned counsel for the petitioner that the respondents-Department may be allowed to make addition, if any found with respect to PAN no. AOAPS6867H, in the hands of the present petitioner, which is being used by him while making assessment/reassessment *qua* PAN no. ALYPS4529D, irrespective of the assessment year.

3. Learned counsel for the petitioner submitted that since the petitioner has

not been using the PAN bearing no. AOAPS6867H, he cannot file return as directed by the Assessing Officer.

4. In view of the assertion so made in the application, we allow the Assessing Officer to proceed with the assessment proceedings under Section 148/143(3) of the Act of 1961 against the petitioner, irrespective of either of the PAN numbers given in any transaction.

5. Accordingly, the application stands disposed of.

6. It is hereby made clear that henceforth, the petitioner shall not be allowed to raise any objection in relation to the proceedings initiated by the respondents-Department against the petitioner irrespective of the PAN number. It shall also be required of the Assessing Officer or the Authority issuing the PAN number, to forthwith cancel petitioner's PAN bearing no. AOAPS6867H.

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7. In view of the aforesaid order passed by this Court in CM APPL.1991/2026, learned counsel for the petitioner submitted that the petition itself be disposed of in light of the above direction/observation.

8. Accordingly, the writ petition is disposed of.

9. In case, any grievance of the respondents-Department still subsists, the respondents-Department shall be free to move an application for clarification or recalling of the order.

DINESH MEHTA
(JUDGE)

VINOD KUMAR
(JUDGE)

JANUARY 13, 2026/*sr*