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

\+ W.P.(C) 3545/2010 and CM APPL. 7060/2010

RAMESH RANI .....Petitioner

Through: None.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC.

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

<u>O R D E R</u>

% **16.01.2026**

1. The present petition had been filed in 2010 for the following prayers:-

> *"i) to STAY the operation of the Section 206AA of the Income Tax Act introduced by Finance Act 2 of 2009 to be effective from 01.04.2010 till the disposal of the above Writ Petition and thus render justice.*
> *ii) to grant INTERIM INJUNCTION restraining the Respondents no. 3 from insisting upon the petitioner to quote Permanent Account Number in Form 15G and not to deduct tax at source from the interest paid to the petitioner till the disposal of main Writ Petition and thus render justice.*
> *iii) to issue an appropriate WRIT declaring the section 206AA of the Income Tax Act introduced by the Finance Act 02/2009 to be effective from 1.4.2010 as ultravires of Article 14 and 19 of Constitution of India.*
> *iv) to pass such other orders and further orders as may be deemed necessary on the facts and in the circumstances of the case."*

2. By simply looking at the prayer clause, it is apparent that the petitioner has challenged the requirement of having PAN given under

Section 206AA of the Income Tax Act, 1961 introduced by Finance Act 2 of 2009, which requires an assessee to quote his permanent account number on Form 15G for claiming exemption.

3. We do not find anything arbitrary, erroneous or contrary to fundamental rights of the petitioner. No assessee can claim that he is not supposed to write PAN number while giving Form 15G.

4. That apart, the provision has tested by the scrutiny of time of fifteen years.

5. Accordingly, the present petition is dismissed.

6. Since neither the petitioner nor his counsel is present, we deemed it appropriate to direct the Registry to send a copy of this order to the petitioner by Regd. A.D. so that, if any of his grievances still remains, he can apply for revival of the writ petition.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 16, 2026/MR