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

\+ W.P.(C) 14155/2022

SWATI KAPOOR ..... Petitioner

Through : Mr. Joydeep Sarma, Advocate with Mr.Chetan, Advocate.

versus

UNION OF INDIA ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

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

% 06.10.2022

Present writ petition has been filed challenging the proceedings that have been initiated by the Respondents against the Petitioner under the deactivated PAN No. AALPK6956E. Petitioner also seeks directions to the Respondents to not initiate any proceedings against the Petitioner under the deactivated PAN No. AALPK6956E.

Learned counsel for the petitioner states that the petitioner had initially been using the PAN No. AALPK6956E. He, however, states that on 29th September, 2006, the Petitioner was intimated by the Respondents that she had inadvertently been allotted two PAN Nos. being AALPK6956E and AJEPK9941P and so the Petitioner should only use PAN No. AJEPK9941P thereafter. He states that thereafter the Petitioner only used PAN No. AJEPK9941P and filed all her returns of income for all subsequent years including Assessment Years [AYs] 2015-16 and 2016-17 using that

PAN No. He further states that the Petitioner also intimated the Director General of Foreign Trade regarding the change of PAN No. and accordingly the Importer-Exporter Code [IEC] of the Petitioner dated 7th January, 2014 also reflected the new PAN No. AJEPK9941P.

Learned counsel for the petitioner states that from 31st March, 2021, the Petitioner started receiving notices dated 25th November, 2021, 23rd December, 2021, 22nd February, 2022 and 14th March, 2022 under Section 142 of the Income Tax Act, 1961 [the Act] against the PAN No. AALPK6956E for AY 2015-16 requiring her to file an income tax return. He states that the petitioner filed a reply to the notices informing the authorities regarding the change of her PAN No. and that she was duly filing her return of income against PAN No. AJEPK9941P. He further states that the Respondents continued to send notices to the Petitioner and then passed an assessment order dated 31st March, 2022 for the AY 2015-16 whereby the income of the Petitioner was assessed at Rs. 6,75,89,398/-. He also states that the Penalty proceedings had been initiated against the Petitioner and notices under Section 271 and 274 of the Act for AY 2015-16 were issued to the Petitioner.

Learned counsel for the petitioner states that the Petitioner filed various replies to the Respondents informing them that she was no longer using the PAN No. AALPK6956E against which the proceedings had been initiated but to no avail. He states that the Petitioner was issued an order under Section 148A(d) and a notice under Section 148 of the Act both dated 31st July, 2022 for the AY 2016-17 seeking to initiate reassessment under PAN No. AALPK6956E. He states that in all her replies to the Respondent department the Petitioner explained that the proceedings had been initiated against the PAN that had been deactivated by the respondents themselves and that the Petitioner had filed all her returns of income tax for the AYs 2015-16 and 2016-17 under the PAN No. AJEPK9941P which have also been duly scrutinized by the Respondent department. He further states that since the assessments having been made against a deactivated PAN, the income tax portal is closed and the Petitioner is neither able to upload any replies or documents on it nor able to file any appeal against the reassessment order. He points out that even though the Petitioner has sent various replies to the authorities through courier/speed post the orders state that the Petitioner has not filed any replies.

Issue notice.

Since, none appears for the respondents, Mr. Zoheb Hossain, learned Senior Standing Counsel for Revenue is requested to accept notice. He accepts notice and prays for some time to obtain instructions.

List on 15th December, 2022.

No coercive steps shall be taken against the petitioner in pursuance to the assessment order.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

OCTOBER 6, 2022

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