

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
FRIDAY, THE THIRTY FIRST DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 18984 OF 2025

Between:

KHAN BAHADUR EDULJI SORABJI CHENAI TRUST, having its Registered Office at 136, Parsi Dharamsala, Prenderghast Road, Secunderabad, Telangana - 500003. Rep. by its Trustee Mr. Sohrab K. Chinoy

Petitioner

AND

1. UNION OF INDIA, Represented by Chief Secretary, Ministry of Finance, New Delhi
2. INCOME TAX PAN SERVICES UNIT, Protean E-Gov Technologies Ltd, 4th Floor, Sapphire Chambers, Baner Road, Pune - 411045
3. COMMISSIONER OF INCOME TAX, 3rd floor, Aayakar Bhavan, Basheerbagh, Hyderabad
4. BANK OF INDIA, Secunderabad Branch M.G. Road, Secunderabad - 500003

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to pass an order or direction or any other proceedings, more particularly in the nature of Writ of Mandamus to declare the action of the Respondent No.2 in not correcting the discrepancies in Petitioner's details in the ITD database and failure to issue a corrected PAN Card in pursuance of the application dated 30/01/2025 made by the Petitioner as wholly illegal, arbitrary, unreasonable and consequently direct the Respondent No.2 to rectify the discrepancies in the ITD database and issue a corrected PAN Card to the Petitioner;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to pass an order or direction to the Respondent No.4 to activate/de-freeze the Bank Account of the Petitioner, pending disposal of WP 18984 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated. 28.08.2025 and upon hearing the arguments of SRI KRISHNA MANOHAR, Counsel representing SRI D.R.HARI PRASAD Advocate for the Petitioner, DEPUTY SOLICITOR GENERAL OF INDIA for respondent No.1, SRI K.P. AMARNATH REDDY, Counsel for respondent No.2 and SRI VIJAY K. PUNNA, Standing Counsel for respondent No.3, the Court made the following.

ORDER

Sri E. Krishna Manohar, learned counsel appears for Sri D.R. Hari Prasad, learned counsel for petitioner.

Sri K.P. Amarnath Reddy, learned counsel appears for respondent No.2.

Sri Vijhay K. Punna, learned Senior Standing Counsel for Income Tax Department appears for respondent No.3.

Reference is made to the order dated 28.08.2025 which reads as under:

“The grievance of the petitioner is that the name of the petitioner trust and the date of its incorporation in the pan card has not been corrected despite the application made on the portal created by respondent No.2 to whom the services have been outsourced by the Income Tax Department. The acknowledgment has also been issued. Though the application was made on 30.01.2025 such correction has not been made. Therefore, the petitioner has preferred this writ petition.

Mr. Vijay K. Punna, learned Senior Standing Counsel for Income Tax Department appears for respondent No.3.

Let notice be served on respondent No.2.

Learned counsel for the petitioner is allowed to take personal notice on respondent No.2 through e-mail also apart from registered post.

Learned Senior Standing Counsel for respondent No.3 also undertakes to inform respondent No.2 to appear in the matter on the next date of hearing.

Let the matter be appeared on 08.09.2025.”

The matter was thereafter taken up on 08.09.2025 wherein the learned counsel for the Department, on instructions of respondent No.2, submitted that the application of the petitioner trust for correction of relevant details in its Permanent Account Number (PAN) Card is being processed. Appropriate correction would be made upon processing in short time. The matter was adjourned at the request of the learned counsel for the petitioner to know about the outcome of the exercise i.e., whether the PAN Card with correct details has been issued or not. Thereafter, the matter was taken up on 22.09.2025, on which date, respondent No.2 appeared through Sri K.P. Amarnath Reddy, learned counsel, who submitted that the case of the petitioner is being processed. The matter was adjourned to 14.10.2025 with the

observation that the relevant correction, if permissible, should be made in the PAN Card of the petitioner by that time. Thereafter, the matter was taken up on 14.10.2025, on which date, the learned Senior Standing Counsel for respondent No.3 submitted that he is in receipt of instructions that the matter is being processed by respondent No.2. The case was adjourned for ten (10) days on his request, so that, respondent No.3 may pass necessary orders. Thereafter, again, it was taken up on 24.10.2025, on which date, the learned Senior Standing Counsel produced a letter addressed by the Income Tax Officer (Exemptions) Ward-1(2), Hyderabad, to the Sub-Registrar, Secunderabad, under Section 133(6) of the Income-tax Act, 1961, to submit certified copies of the document i.e., Trust Deed registered by the Sub-Registrar, Secunderabad, *vide* Book I Volume XXIV on Pages 161 to 177 as Serial No.606 of 1895, on 30.07.1895. The Sub-Registrar, Secunderabad, has thereafter through his communication dated 25.10.2025 informed the Income Tax Officer (Exemptions) Ward-1(2), Hyderabad, that there is no such document within the jurisdiction of that office. The office is functioning from 28.06.1980 till date. He has requested the Income Tax Officer (Exemptions) Ward-1(2), Hyderabad, to approach Sub-Registrar Office, Marredpally, previously known as Sub-Registrar Office, Secunderabad. The matter has thereafter been taken up today.

Learned counsel for the Department submits that the exercise of verifying the Trust Deed from the Sub-Registrar Office concerned may take one month time. After this chronology of dates in the present proceedings, the factual background to the instant proceedings is also worthy to be indicated hereunder.

Petitioner applied for and was issued Permanent Account Number AAATK6340F in the name of Khan Bahadur Edulji Sorabji S Canbai Trust with the date of incorporation/formation as 31.10.1895 by the Chief Commissioner of Income-tax, Andhra Pradesh, which is at page 44 of the instant Writ Petition. This PAN Card was issued in the year 1982 as per the statement made by the learned counsel for the petitioner. Since then, the petitioner is filing returns and dealing with the Department on the basis of this PAN Card.

However, in the course of KYC verification by respondent No.4 - Bank of India, Secunderabad Branch, due to mismatch of the PAN Card of the petitioner trust with the information details (ID) provided on NGO Darpan portal, respondent No.4 froze the petitioner's bank account and did not permit it to operate since 07.01.2025. The petitioner has filed an application for rectification of the discrepancy on 08.02.2025. Thereafter, the matter did not progress further. Due to lack of any response from the end of respondent No.2 or Department, the petitioner was compelled to approach this Court.

This kind of grievance is not unusual but in order to ensure that the respondent concerned process the application of the petitioner in a time-bound manner, this Court passed orders as referred to hereinabove giving time both to respondent No.2 and the Department to diligently undertake this exercise and apprise the Court about the outcome of the application for rectification of discrepancies in the PAN Card of the petitioner.

Learned counsel for the petitioner has submitted that the petitioner is in the position to produce a true copy of the Trust Deed since the Trust Deed is of the year 1895. The petitioner trust has been operating under the same name since then without any suspicious activities or transactions reported against them. However, the Income Tax Officer (Exemptions) Ward-1(2), Hyderabad, has while processing the application forwarded by respondent No.3 chosen to undertake verification of the Trust Deed from the Office of the Sub-Registrar concerned.

It may not be out of place to observe that during the proceedings of this case on each date, the stand of the respondents had been vacillating. On being asked specifically as to whether at the time of issuance of the original PAN Card in the year 1982, such due diligence and verification of the Trust Deed were carried out by the Department or not, we have not been able to get any answer. The petitioner has been operating with the same PAN Card for 43 years by now. We can understand that in order to carry out such rectification after 43 years, the Officer concerned may be required to undertake due diligence and verification. Even though the matter is pending before this Court and being adjourned time and again, at the behest of the respondents, the due promptness is missing at the level of the Income Tax Officer (Exemptions) Ward-1(2), Hyderabad. We are therefore inclined to pass the following order.

Let such verification be done by the Income Tax Officer (Exemptions) Ward-1(2), Hyderabad, within a period of two (2) weeks from today, from the Office of the Sub-Registrar concerned. The Income Tax Officer (Exemptions) Ward-1(2), Hyderabad, may also require the petitioner to produce the true copy of the original Trust Deed to satisfy itself in the same time. Let the present order be communicated to the Principal Chief Commissioner of Income-tax, Telangana, and respondent No.3 - Commissioner of Income Tax, Basheerbagh, Hyderabad, and the Income Tax Officer (Exemptions) Ward-1(2), Hyderabad, forthwith by the Registry and also through the learned counsel for the Department.

The matter be listed on 14.11.2025.


SD/- REKHA RANI BALAGANI
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Chief Secretary, Union Of India, Ministry of Finance, New Delhi
2. Income Tax Pan Services Unit, Protean E-Gov Technologies Ltd, 4th Floor, Sapphire Chambers, Baner Road, Pune - 411045
3. Commissioner Of Income Tax, 3rd floor, Aayakar Bhavan, Basheerbagh, Hyderabad

4. Bank Of India, Secunderabad Branch M.G. Road, Secunderabad - 500003
(RR 1 to 4 by RPAD)
 5. One CC to SRI. D.R.HARI PRASAD Advocate [OPUC]
 6. Two spare copies
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HIGH COURT

HCJ
&
GMMJ

DATED:31/10/2025

LIST ON 14.11.2025

ORDER

WP.No.18984 of 2025

DIRECTION

