

Kriti Securities Consultants Private Limited v. The Income Tax Officer, Ward 30(1), Kolkata & Ors.

WPO/236/2025

WPO/236/2025 (Cal HC, decided 19.05.2025) | 2025-05-19

Online portal rejection of ITR-6 return for AY 2023-24 due to PAN issue: Assessing Officer directed to grant personal hearing and pass a reasoned order on pending representations (dated 15.03.2022 to 13.11.2024) preferably within 4 weeks.

Income-tax Act, 1961: section 139 | Constitution of India: Article 226

High Court at Calcutta | Single Judge Bench | Raja Basu Chowdhury, J.

Assessment years: 2023-24

Administrative direction to resolve PAN/ITR-6 portal rejection within 4 weeks

Disposes of the writ petition at the admission stage without calling for affidavits by directing the jurisdictional AO to pass a reasoned order on the pending PAN/ITR-6 representations within four weeks.

01 FACTS OF THE CASE

Kriti Securities Consultants Pvt. Ltd. complained that it was unable to file its income-tax return online in Form ITR-6 for AY 2023-24 because the e-filing portal was rejecting the return due to a PAN-status issue, and that its representations from 15.03.2022 through 13.11.2024 had not been disposed of.

Source: [Paragraphs 1-2; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Since the representations remained undecided, the Single Judge held it prudent to direct the concerned Assessing Officer to take a decision after granting an opportunity of hearing to the petitioner and pass a reasoned order preferably within four weeks.

Source: [Paragraph 3; PDF p. 1](#)

03 JUDICIAL DECISION

Disposed of WPO/236/2025 directing the Assessing Officer to pass a reasoned order within four weeks after hearing the petitioner.

Source: [Paragraphs 3-5; PDF pp. 1-2](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Assessing Officer directed to decide representations regarding ITR-6 portal rejection after granting hearing preferably within 4 weeks.

Source: [Paragraphs 3-5; PDF pp. 1-2](#)

05 AKHB REVIEW POINT

AKHB analysis: where a corporate assessee's ITR-6 is blocked by a PAN-status mismatch on the e-filing portal, preserve written representations with screenshots and seek a time-bound direction to the jurisdictional AO.

Source: [Paragraph 3; PDF p. 1](#)

SOURCE & VERIFICATION

[High Court at Calcutta official judgment PDF - AKHB Cloud Repository \(20250519_WBCHCO0012712025.pdf\)](#)

2-page official High Court at Calcutta judgment PDF (20250519_WBCHCO0012712025.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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All 2 physical pages of 20250519_WBCHCO0012712025.pdf read and verified page-by-page. Original bytes (53,698 bytes) match SHA-256 oc91392444c8a021cfe67bbb299a36485c5dd16b64af96f7236dd2ea1a8123do.

STATUTORY SCOPE

Applies return-filing administration under section 139 of the Income-tax Act, 1961 for AY 2023-24. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

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