# 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.

Return-filing representations; no statutory section expressly cited

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

Assessment years: 2023-24

### Allegations expressly not admitted; preferred four-week period

No affidavit was called for, and paragraph 5 says the allegations are deemed not admitted. The AO must hear the petitioner and give a reasoned decision, preferably within four weeks from receipt of the order.

### 01 FACTS OF THE CASE

Kriti alleged that the portal rejected its ITR-6 for AY 2023-24 due to PAN, preventing online filing. The order records representations beginning on 15 March 2022 and ending on 13 November 2024, still undecided. It does not identify the precise PAN defect.

Source: PDF p. 1, paras 1-2

## 02 DISCUSSION BY THE HON'BLE COURT

Because the representations remained unresolved, the Court considered it prudent for the concerned AO to decide the matter after giving an opportunity of hearing and by a reasoned order. No affidavit was called for, and the allegations were expressly deemed not admitted by respondents.

Source: PDF pp. 1-2, paras 3 and 5

## 03 JUDICIAL DECISION

The concerned AO was directed to hear the petitioner and pass a reasoned order expeditiously, preferably within four weeks from receipt of the Court's order. The writ petition was disposed of.

Source: PDF pp. 1-2, paras 3-4

## 04 OUTCOME / IN WHOSE FAVOUR

Procedural direction to decide representations. The Court did not find a proven PAN mismatch, order unconditional portal acceptance or deem the return filed on any date.

Source: PDF pp. 1-2, paras 3-5

## 05 EXPERT COMMENTS

A complaint about PAN is not a finding of its cause — Paragraph 1 calls this an alleged claim, and paragraph 5 preserves the respondents' non-admission. The source says only that rejection was due to PAN. Describing a proved PAN-status mismatch or prescribing its technical correction goes beyond this record.

A hearing and reasons are the relief secured — The AO must decide after hearing the petitioner, preferably within four weeks of receipt. That is not a direction to accept the return or condone its filing delay. The receipt date and resulting reasoned decision are therefore the relevant compliance records; subsequent performance is not established here.

Retain the unexplained chronology — Representations are stated to begin in March 2022 although the return complaint concerns AY 2023-24. The order does not explain the earlier correspondence. Preserve those printed dates without assuming that every representation concerned the same return or silently moving the first date to a later year.

Source: Editorial analysis; source references in the structured comments

## 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).

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

## STATUTORY SCOPE

The source refers to AY 2023-24, ITR-6 and a PAN-related complaint without citing section 139 or deciding filing validity.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

### AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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