Primary Agricultural Credit Co-operative Society Ltd. (Vyavasaya Seva Sahakari Sangha Ltd.), Gonibeedu v. Income Tax Officer, Ward 1, Chikkamagaluru

W.P. No. 9517/2023

2023:KHC:24191 | 2023-07-12

Reopening decision remitted to consider return filed under new PAN and surrender of the old PAN.

Income-tax Act,1961: sections 148, 148A(b), 148A(d)

High Court of Karnataka | Single-judge bench | S. Sunil Dutt Yadav

Assessment years: 2019-20

01 FACTS OF THE CASE

Primary Agricultural Credit Co-operative Society, Gonibeedu, asserted that its AY 2019-20 return was filed under new PAN AAEAP 0046Q while reopening was initiated under surrendered PAN AAAAV 8405F. It challenged Annexure H under section 148A(d) and the consequential section 148 notice dated 28 March 2023.

Source: PDF pp.1–3, prayer and paragraphs 1–3

02 DISCUSSION BY THE HON'BLE COURT

The Court found that the section 148A(d) order did not address the contention about the new PAN return and surrender of the old PAN. That contention ought to have been considered before the reopening decision.

Source: PDF p.3, paragraph 3

03 JUDICIAL DECISION

Annexure H and the consequential notice were set aside and the matter remitted to the stage after section 148A(b). Earlier and fresh objections must be considered; a personal hearing may be granted if requested. The authority must specifically address the new-PAN return and record the old-PAN surrender submission.

Source: PDF pp.3–4, paragraph 4

04 OUTCOME / IN WHOSE FAVOUR

The petition was disposed of with all contentions open. The prayer and paragraph 1 date Annexure H 27 March 2023, while paragraph 4 prints 28 March 2023; the annexure identity is consistent. The Court did not finally determine tax liability or prohibit fresh consideration.

Source: PDF p.4, conclusion; pp.1–3, date references

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

PAN reconciliation was a material unanswered objection: The defect was failure to consider an asserted return under the new identifier for the same year. A useful response on remand links the return acknowledgement, PAN change and surrender evidence so that the authority can decide whether the perceived non-filing premise survives. (PDF p.3, paragraph 3)

Remand preserves the preliminary process: The case returns to the post-show-cause stage, not to a final declaration that reopening is impossible. Earlier and fresh objections remain relevant, and all contentions are open; the authority must make a new reasoned decision on the identified issue. (PDF pp.3–4, paragraph 4)

Hearing and document dates need precision: The Court says the authority may grant a personal hearing if requested, rather than recording an unconditional hearing already fixed. It also prints two dates for Annexure H; reliance on the precise instrument should use the annexure and original order rather than silently resolving that discrepancy. (PDF p.4, paragraph 4; pp.1–3)

Source: PDF p.3, paragraph 3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 4-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been 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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