

Niraj Kumar Suman

Civil Writ Jurisdiction Case No.8355 of 2024

FORUM

Patna High Court

ORDER DATE

05 Jul 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

The FAQ is extracted hereunder:- "4. I have moved to a different city/state, do I need to change my AO? Yes. When you shift your permanent address or residential address from one state to another, it is necessary to get your PAN migrated to the new AO. Although the Income Tax Department endeavours to provide taxpayers with all necessary services online, on rare occasions you may need to contact your AO. Thus, it is in your interest to get your PAN migrated to the proper jurisdictional AO, so you can easily reach him/her when the need arises. 6. What should I do to migrate my PAN to a new AO? You need to file an application for migrating your PAN to your current jurisdictional AO. The process involves: 1. Write an application to your current AO stating the reason for change as address change. 2. Write an application to the new AO, requesting him/her to apply to the existing AO for the change. 3. The current AO has to accept this application. 4. Once approved, the application is forwarded to the Income Tax Commissioner. 5. After approval from the Commissioner, the AO is changed. You are required to make a written request to your existing AO for migrating your PAN to the new AO based on your new address." 14. Paragraphs 4 and 6 of the above extract are relevant, which procedure has to be complied with by the petitioner for change of jurisdiction. Obviously, the petitioner has not applied to any A.O. in New Delhi so as to assume jurisdiction in the case of the assessee. Leaving liberty to apply for such change of jurisdiction, we decline interference to the notice now issued for the reasons stated above. 15. The writ petition stands dismissed.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 959-968

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