

Bihar Industrial Area Development Authority

Civil Writ Jurisdiction Case No.7018 of 2024

Patna High Court | Order: 30 Oct 2024

01 FACTS OF THE CASE

BIADA challenged an AY 2019-20 assessment made using its old PAN after surrender of that PAN and issuance of a new PAN following a status change. Another assessment for the same year had already been made under the new PAN and was in appeal.

02 DISCUSSION BY THE HON'BLE COURT

The Court distinguished surrender and renewed status from simultaneous duplicate PANs. Transactions associated with the old PAN could still be examined through legally permissible proceedings under the new PAN. Quashing on the PAN defect did not prohibit fresh proceedings.

03 JUDICIAL DECISION

The Court set aside the assessment because it used a PAN already surrendered after a change of status. It preserved legally permissible fresh proceedings under the new PAN and specified how limitation would be treated.

04 OUTCOME - IN FAVOUR OF

BIADA / petitioner - assessment under surrendered PAN set aside; Department's fresh-proceedings options and stated limitation treatment preserved.

05 AKHB REVIEW POINT

Preserve PAN surrender evidence and the new-PAN assessment record. Quashing the defective order did not extinguish every available departmental remedy.

SOURCE & VERIFICATION

Source court copy, paragraphs 1-2 and 8-14.

[Read the complete original order \(PDF\)](#)

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