

Mrs. Gyanti Devi

Civil Writ Jurisdiction Case No.3906 of 2024

FORUM

Patna High Court

ORDER DATE

27 Nov 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

8. Annexure-P/5 is said to have been issued on the basis of the directions issued by the Central Board of Direct Taxes, as is seen from Annexure-A-4. It is the contention that the notices were issued based on the order of the Principal Chief Commissioner. 6. Admittedly, the statute was amended and Section 148A was introduced from 01.04.2021. Annexure-A-4 also indicates that the directions were with respect to handling of Non-PAN cases. In this context, we have to notice that the notices issued and the order passed shows a different PAN number from that issued to the petitioner, as seen from the return produced at Annexure-P/1. The notices and the assessment order shows the PAN number of HICPD0166H, which is suo motu issued by the department. There was no reason to suo motu issue a PAN number to the petitioner, who had a valid PAN under which she was filing return; which she had specifically mentioned in Annexure-P/3 reply. 7. Annexure-A-4 and Annexure-A-5 does not apply to the petitioner at all, and in any event, Section 148A proceedings have not been followed. 8. In the above circumstances, we set aside the assessment order passed (Annexure-P/9), the demand notice (Annexure-P/9A) as also Annexure-P/10 penalty order, which is a direct consequence of the assessment made. 9. We make it clear that if the limitation period is not over, the respondent would be entitled to proceed against the petitioner under the provisions of the Act, as it stands now. The respondent shall also take steps to cancel the suo motu PAN issued by the department, since the petitioner has already been issued with a PAN number. 10. The writ petition stands allowed.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 994-997

[READ ORDER](#)

AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.