IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.21548 of 2022

S.Senthil ... Petitioner

Vs.

1.The Commissioner of Income Tax,
Office of the Commissioner of Income Tax (Admin and TPS)
Aayakar Bhavan Main Building,
Room No.304, 121, M.G.Road, Chennai – 600 034.

2.The Deputy Director,
Office of the Commissioner of Income Tax (Admin and TPS),
Aayakar Bhavan Main Building,
Room No.304, 121, M.G.Road,
Chennai – 600 034.

3.The Senior Manager,
NSDL e-Governance Infrastructure Limited,
Income Tax PAN Services Unit,
1st Floor, Times Tower, Kamala Mills Compound,
Senapati Bapat Marg, Lower Parel,
Mumbai – 400 013.

4.The Jurisdictional Assessing Officer,
Office of the Income Tax Officer,
Non Corporate Ward 22(4),
No.7, Ramakrishna Street,
Tambaram West, Chennai – 600 045. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 1st and 2nd respondents to consider the representation dated 23.06.2022 and to consequently direct the authorities to issue a fresh PAN Card in the petitioner's name within a time stipulated by this Court.

For Petitioner : Mr.S.Santhosh

For Respondents : Mr.Avinash Krishnan Ravi
Junior Standing Counsel

ORDER

This Writ Petition has been filed by the Petitioner to direct the 1st and 2nd Respondents to consider the Petitioner's representation dated 23.06.2022 and consequently to direct the authorities to issue a fresh PAN card to the petitioner with a fresh PAN number.

2. It appears that the Petitioner had originally applied for a PAN card and was issued with PAN No.BLUPS2797G on 18.05.2007. It appears that the same PAN number was also allotted to another person on 17.05.2012 whose name is also incidentally Subramaniyan Senthil S/o. Subramaniyan.

3. It appears that 2nd allottee who was issued the same PAN number as that the Petitioner has availed loan and defrauded the lenders and therefore enjoys a negative reputation in CIBIL. It appears that the Petitioner applied for loans. The financial institutions have declined to advanced the loan to the Petitioner as there were several defrauds by the 2nd allottee who incidentally has the same PAN number.

4. It appears that the Petitioner had earlier given a representation stating that fraud was being played using his PAN identity. After a thorough investigation, the Income Tax Department decided to issue a fresh PAN number to the 2nd allottee on 01.07.2022. Since old PAN number in respect of which there is an negative remarks in CIBIL, the Petitioner is still unable to avail any loan as the Petitioner's PAN identity still linked to default committed by the said person.

5. Hence, the Petitioner has made a request to the Respondents to issue a fresh PAN number to the Petitioner. The Respondents have however relied on Instruction No.9 ITBA-PAN dated 25.03.2021 issued by the Directorate of Income Tax (Systems), New Delhi, as per which the first allottee will have

retain the PAN and the second allottee will be allotted with fresh PAN. In Instruction No.9 ITBA-PAN dated 25.03.2021, it has been stated as follows:-

> *"As per the latest ITBA-PAN Instruction NO.9 dated 25.03.2021 issued by the Directorate of Income Tax (Systems), New Delhi the first/second allottee will retain the PAN and first/second allottee will be allotted with fresh PAN and first/second allottee has to surrender the PAN, which has been alotted to him/her and simultaneously apply and obtain a new PAN as per the prescribed procedure."*

6. The learned Junior Standing counsel for the Respondents drew attention to the counter affidavit wherein it has been stated as under:-

> *"7.After ascertaining these details, the 2nd respondent issued a letter dated 31.08.2021 to the 3rd respondent: NSDL, informing that the PAN:BLUPS2797G belonging to the 1st allottee (petitioner), was also inadvertently issued to the 2nd allottee. A copy of this letter was also issued to the petitioner. In this letter the 3rd respondent, NSDL was requested to issue a fresh PAN to first/second allottee in accordance with the ITBA-PAN Instruction No.9 dated 25.03.2021. After considering the details provided, the 3rd respondent, NSDL issued a fresh PAN:PUWPS0015L to the 2nd allottee on 01.07.2022. The information regarding allotment of fresh PAN to the 2nd allottee was communicated by the 2nd respondent to the petitioner vide its letter dated 26.08.2022.*
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> *12. A communication in this regard dated 16.09.2022 has also been issued to M/s.Transunion Cibil Limited. Vide this letter, M/s.Transunion Cibil Limited has been informed of the issuance of the new PAN to the 2nd allottee. It was also requested that the credit score of the 2nd allottee be shifted from the PAN:BLUPS2797G to the newly allotted*

PAN:PUWPS0015L. M/s.Transunion Cibil Limited was further requested to issue necessary communication in this regard to all the banks wherein the 2nd allottee is maintaining accounts."

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Junior Standing counsel for the Respondents, I am of the view that the Petitioner cannot be made to suffer on account of the mistakes committed by the Income Tax Department. The PAN that was alloted to the Petitioner on 18.05.2007 was also erroneously allotted to the said person namely Subramaniyan Senthil S/o. Subramaniyan. Although the said person has been given a new identity, the mistakes committed by the said person has affected the Petitioner, as the identity of the Petitioner and his financial transactions are traceable to PAN that was originally allotted to the Petitioner on 18.05.2007 which is in cloud.

8. Considering the same, I am of the view the Petitioner deserves a fresh PAN identity. In fact, the said person namely Subramaniyan Senthil S/o.Subramaniyan should have allowed to continue with PAN allotted as CIBIL remarks are relating to that person. Instead, the Petitioner should have been allotted with PAN.

9. Under these circumstances, there shall be a direction to the Respondents to process the request of the Petitioner for issuance of a fresh PAN (Permanent Account Number) to the Petitioner subject to the Petitioner having no other dues in the old PAN number. If the Petitioner has no other arrears of tax liability in the old PAN, the Petitioner shall be issued with a new PAN. This exercise shall be completed within a period of three months from the date of receipt of a copy of this order as expeditiously as possible.

10. This Writ Petition stands disposed of with the above observations. No costs.

23.09.2025

Neutral Citation : Yes / No

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To

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C.SARAVANAN, J.

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