



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No.9578 of 2022 (O&M)
Date of Decision :15.01.2025**

Smt. Harkamal Randhawa

.....Petitioner

Versus

The Principal Commissioner of Income Tax, Chandigarh and others

..... Respondents

**CORAM: HON'BLE MR.JUSTICE ARUN PALLI
HON'BLE MRS.JUSTICE SUDEEPTI SHARMA**

Present : Mr. Manoj Kumar, Advocate for the petitioner.

Mr. Yogesh Putney, Sr. Standing Counsel for the respondents.

ARUN PALLI, J. (Oral):

Concededly, the order dated 05.12.2023 has not been complied with.

Learned counsel for the respondents submits that owing to the developments that have occurred during the pendency of the proceedings, the petition is rendered infructuous. However, he submits that he would remit the cost in compliance to the order, referred to above.

It is urged that the proceedings under Section 147 of the Income Tax Act, 1961 were initiated against the assessee under Non PAN. For, the assessee had failed to provide details of PAN allotted to her, the department had got a new PAN i.e FATPR2212F issued to her to bring the Non PAN proceedings on ITBA portal. Accordingly, the assessment proceedings were completed on the new PAN. It is submitted that thereafter, the assessee provided her original PAN AHXPR3150Q. Subsequently, the demand on the



PAN FATPR2212F pertaining to the same assessee was uploaded on the original PAN AHXPR3150Q. Therefore, it is submitted that the assessee can now prefer an appeal before the CIT(A) for the assessment year 2012-2013.

In view of the above, learned counsel for the petitioner fairly submits that the petition at hand is indeed rendered infructuous, but in the event the assessee files an appeal as regards the assessment year 2012-2013, at this stage, the same would be barred by time.

In response, learned counsel for the respondents submits that even if, the period prescribed to file an appeal has expired the assessee can always move an application seeking condonation of delay in filing the appeal. And in case, any such application is moved, the competent authority would decide the same, taking into account that the petitioner was bonafidely pursuing the present petition and would thus be entitled to the benefit of Section 14 of the Limitation Act.

The petition is accordingly disposed of in terms of the statements made by learned counsel for the parties.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

15.01.2025

Manoj Bhutani

Whether speaking/reasoned Yes/No
Whether reportable Yes/No