

Two PAN Cards allotted to Assessee: ITAT directs to Cancel One and Allows TDS Credit

M/s. Taradevi Jyoti Kumar Bubna (ITA No.711/Mum/2022)

Facts:

1. The assessee pointed out that he was allotted two Permanent Account Numbers (PANs) viz., AAJPB6138P and AIKPB8450D. The assessee filed a letter before the AO seeking cancellation of one PAN.
2. The assessee also pointed out that both advance tax payment and TDS credit of had been duly reflected in Form No.26AS of the assessee and there was absolutely no income that had escaped assessment in the hands of the assessee in this regard.
3. However inspite of repeated rectification, rectification order was passed, without granting credit of advance tax and TDS.

ITAT Mumbai held as below:

1. This matter requires factual verification by the AO and one of the PAN of the assessee should be cancelled by the Income Tax department and credit for advance tax and TDS should be granted to the assessee as per law.
2. The issue should be remanded to the file of the AO for denovo adjudication. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.