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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

CNR No. DLHC010019642024

+ **W.P.(C) 1009/2024 & CM APPL. 4212/2024**

NEERAJ KUKREJA

.....Petitioner

Through: **Ms. Gunjan Richharia, Adv.**

versus

INCOME TAX OFFICER

.....Respondent

Through: **Mr. Apoorv Agarwal, Jr. SC with Ms. Priya Katore and Mr. Alok Shukla, Adv.**

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE DR. JUSTICE ADITI CHOUDHARY

ORDER

29.09.2026

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1. In the present petition, it is the petitioner's case that he holds only one PAN bearing no. AANPK4217G and that he has neither applied for nor acquired the PAN bearing no. AISPK7844C nor has he ever used the same to carry out any transaction much less the transaction mentioned in the impugned assessment order.

2. Per contra, Mr. Apoorv Agarwal, Junior Standing Counsel submitted that there are striking similarities in the details relating to these Permanent Account Numbers, and contended that it can be the petitioner only, who could get the PAN Cards issued in his name and the same is proved by the fact that he had not only received the notice under Section 147 of the Income Tax Act, 1961 but also got information about the notice and the assessment order.

3. In support of his stand, Mr. Agarwal has taken the Court through the



affidavit dated 08.05.2024 filed by the Income Tax Department (*hereinafter referred to as 'Department'*), more particularly the comparative table with the details of both PAN numbers.

4. It will not be out of place to reproduce said table:

<i>PAN NO.</i>	<i>AANPK4217G</i>	<i>AISPK7844C</i>
<i>Name of the assessee</i>	<i>Shri Neeraj Kukreja</i>	<i>Shri Neeraj Kukreja</i>
<i>Father's Name</i>	<i>Shri Kashmiri Lal Kukreja</i>	<i>Shri Kashmiri Lal Kukreja</i>
<i>Date of birth</i>	<i>05.11.1975</i>	<i>05.11.1974</i>
<i>Date of allotment</i>	<i>24.12.1997</i>	<i>03.10.2002</i>
<i>Office address</i>	<i>33/1046, Nai Wala, Karol Bagh, New Delhi-110005</i>	<i>Not mentioned</i>
<i>Residence address</i>	<i>C-114, Preet Vihar, New Delhi-110097</i>	<i>33/1646, Nai Wala, Karol Bagh, New Delhi-110005</i>

5. After going through the affidavit and hearing learned counsel for the parties at some length, we are of the view that though there are similarities in so far as details/ data of the above-referred PAN Cards issued in petitioner's name is concerned, but there are dissimilarities as well.

6. We fail to comprehend as to how and why the Department had issued two PAN Cards to one person – petitioner, having common name and same father's name, with almost similar date of birth (same date and month, albeit with different year of birth). That apart, in absence of proof of date of birth,



how could the Permanent Account Number be allotted and PAN Card issued.

7. Mr. Agarwal, learned Junior Standing Counsel is directed to produce the original record relating to the above-mentioned permanent account numbers viz. AANPK4217G and AISPK7844C, (when issued) – the original form and documents furnished at the time of getting the PAN Card issued, including the mobile number and/or email ID which was used for verification purposes. The Assessing Officer shall further provide 360` degree profile of both the PAN Cards.

8. During the course of the submissions, it has transpired that the PAN Card bearing number AISPK7844C was deactivated during the Assessment Year 2018-2019. It will therefore be required of the Assessing Officer to furnish the reason(s) of deactivation and copy of the application (if any filed), necessitating such deactivation.

9. List this case on 15.10.2026.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

SEPTEMBER 29, 2026/bh