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

CNR No. DLHC010472762026

+ **W.P.(C) 14527/2026**
ABHAY GUPTA

.....Petitioner

Through: Mr. Rajat Gupta, Ms. Kanika Gupta,
Ms. Garima and Ms. Divya,
Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rakesh Kumar, SPC with Mr.
Sunil, Mr. Gopesh Jindal and Ms.
Shivani Sethi, Advocates for R-1 &
R-2 / UoI.

Mr. Indruj Singh Rai, SSC with Mr.
Sanjeev Menon, Mr. Rahul Singh,
Ms. Priya Sarkar, JSCs; Mr. Gaurav
Kumar and Mr. Prateek Bhati,
Advocates for Revenue.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **30.09.2026**

CM APPL. 68004/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The Application stands disposed of.

W.P.(C) 14527/2026

3. The present Public Interest Litigation Petition (“**PIL**”) has been filed seeking a direction to the Respondent Authorities to prescribe a timeframe



for deciding applications for cancellation of dual Permanent Account Numbers (“**PAN**”).

4. Learned Counsel for the Petitioner submitted that Section 139A(7) of the Income-tax Act, 1961 (“**Act**”), deals with the PAN of a person and categorically provides that a person can be allotted only one PAN and cannot apply for, obtain or possess another PAN.

5. Learned Counsel for the Petitioner referred to Circular No. 7 of 2022 dated 30.03.2022 issued by the Central Board of Direct Taxes (“**CBDT**”) in relation to linking of PAN with *Aadhaar* Card and submitted that where a person possesses more than one PAN, the additional PAN is required to be surrendered before the PAN which is retained can be linked with *Aadhaar* Card.

6. Learned Counsel for the Petitioner further submitted that where a person is allotted more than one PAN, one of the PANs is required to be surrendered. It was submitted on behalf of the Petitioner that there is no specific timeframe prescribed within the Act or any other Circular issued by the CBDT for deciding any application for cancellation or surrender of a dual PAN by the concerned Assessing Officer.

7. Learned Counsel for the Petitioner also drew our attention to the information obtained by the Petitioner under the Right to Information Act, 2005 (“**RTI Act**”) and submitted that the Petitioner had sought information from CBDT regarding the procedure applicable to cancellation of a dual PAN and the authority responsible for dealing with such applications. Learned Counsel for the Petitioner submitted that the response received by the Petitioner under the RTI Act did not specify any timeframe within which such applications are required to be decided.



8. Learned Counsel for the Petitioner submitted that during the pendency of such an application, the applicant is likely to face difficulties in filing the Income-tax Return and availing other services linked to the PAN.

9. Learned Counsel appearing on behalf of the Revenue submitted that the relief sought by the Petitioner in the present PIL, insofar as it seeks the prescription of a definite timeframe for the consideration and disposal of applications for cancellation of duplicate PANs, is essentially in the nature of a request for an amendment to, or modification of, the applicable rules and administrative framework. Learned Counsel for Revenue further submitted that the Revenue is equally concerned that applications seeking cancellation or surrender of a duplicate PAN should not remain pending for an unduly prolonged period and that such applications ought to be examined and decided by the competent authority with due expedition.

10. The principal grievance raised by the Petitioner in the present PIL arises from the absence of a prescribed timeframe within which an application seeking cancellation of a dual PAN is required to be considered and decided by the concerned Assessing Officer. The absence of such a timeframe may cause hardship to taxpayers during the pendency of their applications, particularly in relation to the filing of Income-tax Returns and the availing of services linked to the PAN.

11. However, since the Petitioner did not, prior to instituting the present PIL, submit any representation to the CBDT setting out the grounds warranting the prescription of a timeframe for deciding applications seeking cancellation of dual PANs, the grievance raised by the Petitioner may be more appropriately addressed by permitting him to submit such a representation.



12. In these circumstances, liberty is granted to the Petitioner to submit a detailed representation to the CBDT within fortnight, setting out the difficulties stated to arise on account of the absence of a prescribed timeframe for deciding applications seeking cancellation of dual PANs.

13. In the event such a representation is submitted, the CBDT shall consider the same and take an appropriate decision thereon, in accordance with law, within a period of eight weeks from the date of its receipt. The decision so taken shall be communicated to the Petitioner.

14. The present PIL is, accordingly, disposed of in the aforesaid terms.

DEVENDRA KUMAR UPADHYAYA, CJ

TEJAS KARIA, J

SEPTEMBER 30, 2026/vn