



Bombay Chartered Accountants' Society



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President: Chetan Shah | Vice President: Narayan R Pasari | Hon. Jt. Secretaries: Sunil B. Gabhawalla | Suhas S. Paranjpe | Hon. Treasurer: Manish P. Sampat

14th March, 2017

To

The Chairman,
Central Board of Direct Taxes
Government of India
North Block
New Delhi - 110 001.

Dear Sir,

Sub: Deactivation of duplicate PAN Cards

Recently, the CBDT has begun the initiative of deactivation of duplicate PAN issued to tax payers. We wholeheartedly welcome this move to clean up the system and avoid misuse by certain unscrupulous persons. At the same time, we would like to bring to your kind attention genuine problems faced by several tax payers because of this initiative.

It has been noted that often a tax payer is not even aware that he/she has been allotted two different PANs. In many such cases, the tax payer has, for the past several years, been using only one of the two PANs allotted to him. However, because of the fact that such a person has more than one PAN allotted to him/her, the income-tax department, following its new initiative, suo motu cancels one of the PANs. In this regard, no prior intimation is given to the concerned tax payer.

Some of our members have brought to our notice that in some cases, it has so happened that the PAN that was regularly being used by the tax payer for many years has been deactivated.

As a result of deactivation of the regularly used PAN which would be linked to the bank accounts and other agencies, such tax payers are interalia not able to pay advance tax, access Income Tax e-filing portals or file Income tax returns.

Such persons whose active PAN is deactivated have to follow up continuously with the income-tax department for reactivation of the PAN. This is causing a lot of unnecessary inconvenience to the tax payers. It appears that in some cases, more than a month has passed since the tax payer has made an application for reactivation of the PAN but no action has been taken.



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On behalf of the tax paying community, we appeal to you to look into the past history about usage of the PAN before deactivating the PAN and also to give the concerned tax payer an intimation about two PANs being allotted to him and a prior notice before deactivating one of the PAN allotted to him. Also, after a PAN is deactivated, the concerned person must be intimated by the income-tax department about the deactivation. Also, if the PAN has been in regular use, then the tax payer must be given an opportunity of being heard in the matter before any action is taken.

Since the current financial year is drawing to an end very soon, we humbly request your good self to take immediate action in the matter so that genuine tax payers do not suffer.

Thanking you,

Yours sincerely,

Chetan Shah
President

Ameet N. Patel
Chairman, Taxation Committee