

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**PUBLIC INTEREST LITIGATION NO.27 OF 2014**

Arun Ganesh Jogdeo  
V/s.  
Union of India & Anr.

.... Petitioner  
.... Respondents

Mr. Arun Ganesh Jogdeo, the Petitioner, is present in person.

Mr. P.C. Chhotaray a/w. Ms. Sangeeta Yadav, i/by Mr. Sureshkumar, for the Respondents.

**CORAM : V.M. KANADE &**  
**DR. SHALINI PHANSALKAR-JOSHI, J.J.**

**DATE : 28<sup>TH</sup> AUGUST, 2015.**

**P.C. :**

1. We have heard the Petitioner, who has appeared in person.
2. At the outset, we must express our deep sense of gratitude to the Petitioner, who has taken all the efforts to bring out the irregularities committed by the Income Tax Department. It is submitted that the Delhi High Court has also passed the strictures against the Income Tax Department in a similar Petition, which was filed in the Delhi High Court and which was disposed of by the order dated 14<sup>th</sup> March, 2013.
3. The Petitioner has invited our attention to the said Judgment and

Order passed by the Delhi High Court. He has taken us through the various alleged mistakes committed by the Income Tax Department in issuing incorrect notices under Sections 244 and 245 of the Income Tax Act, thereby seeking recovery from number of income tax assesseees. He has brought to our notice the immense hardships caused to all these income tax assesseees as a result of the alleged mistakes committed by the Income Tax Department. It is submitted that the initial returns, which were taken by the Income Tax Department, were due to a technical error, which is rectified. It was alleged that there was a bug in the computer system. According to the Petitioner, this has been done deliberately.

4. The Income Tax Department has filed a detailed affidavit-in-reply, in which it has been submitted that the directions given by the Delhi High Court have been followed in letter and spirit.

5. After having heard the Petitioner, who is appearing in person, and learned counsel appearing on behalf of the Respondents, we are of the view that since the directions given by the Delhi High Court have now been complied by the Income Tax Department, it is not necessary to issue any further directions. The Delhi High Court in para No.57 of its Judgment and Order has given the following directions :-

*“57. In nutshell, we have issued the following directions :-*

*(i) Directions given in paragraph 16 to 18 regarding maintenance of register for applications under Section 154, receipt of the said applications and their disposal.*

(ii) We have confirmed the interim directions given in paragraph 13 of the order dated 31<sup>st</sup> August, 2012 (see paragraphs 23 and 24 above). The said direction, we understand has been implemented.

(iii) With regard to past adjustments where procedure under Section 245 has not been followed, we have issued directions in paragraphs 26 to 28.

(iv) With regard to the interest under Section 244 A, we have issued directions set out in paragraphs 31 and 32 that interest should be paid when the assessee is not at fault.

(v) With regard to uncommunicated intimations under Section 143(1), directions are given in paragraphs 33 and 34.

(vi) With regard to unverified TDS under the heading 'U' in Form 26AS, directions have been issued in paragraph 42 for verification and correcting unmatched challans within a time period, which should be fixed by the Board keeping in mind the date of filing of return and processing of return by the assessing officer.

(vii) The seventh direction / mandamus is regarding credit of TDS to an assessee when the tax deducted

*has been deposited with the Revenue by the deductor. Directions in this regard have been given in paragraphs 50 and 51.”*

6. The Income Tax authorities shall follow these directions in case of other cities, including the city of Mumbai, in Maharashtra State. We hope and trust that the Income Tax Department will be more vigilant and ensure that such mistakes will not occur in future. We also direct the Income Tax Department to form a Vigilance Cell to ensure that there is a monitoring authority, which would monitor various policy decisions which are taken and a self auditing mechanism is required to be formulated to ensure that the income tax assesseees are not made to run from pillar to post for the purpose of redressal of their grievances.

7. The Public Interest Litigation is, accordingly, disposed of in the aforesaid terms.

8. In view of the above, Notice of Motions and Applications, if any, pending in this Petition do not survive and the same are disposed of.

**[DR. SHALINI PHANSALKAR-JOSHI, J.]**

**[V.M. KANADE, J.]**

## **CERTIFICATE**

I certify that this Order uploaded is a true and correct copy of original signed Order.

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Bombay High Court