

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 1ST DAY OF JULY 2022

BEFORE

THE HON'BLE MR. JUSTICE M.I.ARUN

WRIT PETITION No.15191 OF 2021 (T-RES)

BETWEEN:

CATHOLIC DIOCESE OF TIRUVALLA (TRUST)
REP. BY ITS TRUSTEE
REV. FR. BIJU VARGHESE
FINANCE OFFICER OF THE TRUST
ARCHBISHOP'S HOUSE, MARYGIRI
TIRUVALLA P O., PATHANAMTHITTA
KERALA - 689 101

... PETITIONER

(BY SRI.PRITHVI RAJ B. N., ADV.)

AND:

- 1 . UNION OF INDIA
REP. BY THE SECRETARY
DEPARTMENT OF REVENUE
MINISTRY OF FINANCE
GOVERNMENT OF INDIA
NORTH BLOCK
NEW DELHI - 110 001
- 2 . CENTRAL BUREAU OF DIRECT TAXES
REP. BY CHAIRMAN, CENTRAL
SECRETARIAT NORTH BLOCK
NEW DELHI - 110 001
- 3 . ASSISTANT COMMISSIONER
OF INCOME TAX (EXEMPTION)
AAYAKAR BHAVAN

PEROORKADA ROAD
KOWDIAR, THIRUVANANTHAPURAM
PIN- 695 003

- 4 . COMMERCIAL TAX OFFICER
SGSTO – 263, BELTHANGADY
SURENDRA MANSION
BELTHANGADY - 574 214
- 5 . THE SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF HOME AFFAIRS
FOREIGNERS DIVISION (FCRA WING)
NDCC-II, BUILDING, JAI SINGH ROAD
NEW DELHI - 110 001

... RESPONDENTS

(BY SMT.SWATI PANDURANGA, CGSC FOR R1 & R5;
SRI. E. I. SANMATHI, ADV. FOR R2 & R3;
SRI. K. HEMA KUMAR, AGA FOR R4)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE RESPONDENTS TO COMPLETE THE PAN BASED GST REGISTRATION OF THE PETITIONER TRUST BY SHOWING THE CONSTITUTION OF BUSINESS AS TRUST.

THIS WRIT PETITION COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

The case of the petitioner is that it had obtained Permanent Account Number (hereinafter referred to as 'PAN' for short) and when it tried to register under the provisions of the GST Act, 2017 by linking the PAN, the

same was rejected on the ground that there is an error in the PAN issued to the petitioner. Hence, the instant writ petition is filed seeking a writ of mandamus directing the respondents to complete the PAN based GST registration of petitioner – Trust by showing the continuation of business as Trust.

2. The learned counsel for respondent Nos.2 and 3 upon instructions submits that if there is any mistake in the PAN issued to the petitioner either due to fault of the petitioner or the respondent authority, the same can be rectified by approaching PAN Facilitation Centre or through Income Tax Number Portal and the petitioner is not entitled to the relief prayed for.

3. The contention of the learned counsel for the respondent Nos.2 and 3 is supported by other respondents.

4. Admittedly, the GST registration of the petitioner – Trust has not been successful because of the defect in the PAN Card issued to the petitioner. The method of rectifying the same is by approaching PAN Facilitation Centre or by

filing an online application in Income Tax Department Portal and a writ of mandamus directing the respondents to complete the PAN based GST registration as prayed by the petitioner cannot be considered.

5. For the aforementioned reasons, the writ petition is hereby ***dismissed*** reserving the liberty to the petitioner to seek rectification of its PAN card as aforementioned.

**Sd/-
JUDGE**

MH/-