सत्यमेव जयते
न्यायालय मुख्य आयुक्त दिव्यांगजन
COURT OF THE CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES (DIVYANGJAN)
दिव्यांगजन सशक्तिकरण विभाग/**Department of Empowerment of Persons with Disabilities (Divyangjan)**
सामाजिक न्याय और अधिकारिता मंत्रालय/**Ministry of Social Justice & Empowerment**
भारत सरकार/**Government of India**
5वाँ तल, एन.आई.एस.डी. भवन, जी-2, सेक्टर-10, द्वारका, नई दिल्ली-110075; दूरभाष : (011) 20892364
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Case No: 14577/1141/2023

In the matter of –

Shri Ronit Prakash Mulchandani **...Complainant**

Versus

The Chairman,

Central Board of Direct Taxes,

Ministry of Finance, North Block,

New Delhi **…Respondent No. 1**

The Managing Director/CEO,

UTI Infrastructure Technology and Services Limited (UTIITSL),

Plot No.3, Sector-11, CBD Belapur,

Navi Mumbai **…Respondent No. 2**

1. Gist of the Case:

1.1 Shri Ronit Prakash Mulchandani, person with 75% Intellectual Disability filed his complaint dated 03.10.2023 and alleges that the CBDT hastily disposed of his complaint regarding the delay in issuing a PAN card for a disabled person. He personally met ITO Shri Shivjee Singh (Ward-2(2), Kalyan) on 21.07.2023, who advised migrating data of his two PANs (CHDPM4899K & CFYPM4320Q) from Mumbai and Palghar ITOs to Kalyan ITO.

1.2 Complainant completed this migration himself and submitted an affidavit requesting one PAN be retained and the other blocked. Despite completing all formalities and repeated follow-ups, no PAN has been issued as of 12.10.2023.

2. Notice issued to the Respondent:

A Notice dated 19.10.2023 was issued to the Respondent for forwarding their comments within 30 days to this Court u/s 75 & 77 of the Rights of Persons with Disabilities Act, 2016 (hereinafter referred as "the Act").

3. Reply filed by the Respondents:

3.1 Respondent No.2 filed their reply dated 03.11.2023 and submitted that a Change/Correction Service Form (CSF) for PAN CFYPM4320Q in the name of Shri Ronit Prakash Mulchandani was received on 06.04.2023 and processed on 26.04.2023. The Income Tax Department found it to be a duplicate PAN case (two PANs: CFYPM4320Q & CHDPM4899K). The complainant was advised on 19.05.2023 to delete one PAN, but he did not respond until 03.10.2023, when he requested deletion. Consequently, PAN CFYPM4320Q was deleted on 10.10.2023, and CHDPM4899K remains active.

3.2 Later, the complainant submitted an address change request for the deleted PAN (CFYPM4320Q), which became invalid. He was advised via email and phone to submit a new CSF for the active PAN CHDPM4899K along with required documents and fees, but he has not done so.

3.3 Hence, no action remains pending from Respondent No. 2 (UTIITSL), and the complaint should be disposed of as the issue is resolved.

3.4 Respondent No. 1 filed their reply dated 17.11.2023 and submitted that after confirming that the assessee's PAN was under another jurisdiction, the AO requested its transfer on 14.09.2023 and informed the assessee on 15.09.2023. The PAN was transferred to AO Ward (2) (2) on 25.09.2023.

3.5 The assessee was then asked to submit an affidavit for PAN deletion on 27.09.2023, which he submitted on 04.10.2023. The AO forwarded the PAN cancellation request on 05.10.2023, and the additional PAN was deleted on 12.10.2023. Intimation was sent and acknowledged by the assessee on 13.10.2023. The AO duly followed the procedure, and the assessee confirmed satisfaction with the grievance resolution.

4. Hearing (I):

4.1 Hearing of this case was held on 11.11.2025, during the hearing, Respondent No. 2 stated that UTIITSL acts only as a service provider for PAN card issuance on behalf of the Income Tax Department. The complainant did not appear in the proceedings. The Court granted a final opportunity to the complainant and warned that failure to appear at the next hearing may result in the complaint being decided ex parte.

5. Hearing (II):

5.1 Hearing of this case was held through hybrid mode on 03.06.2026, wherein following parties/representatives were present:

Sl. No.	Name and Designation of the Attendees	On Behalf of	Mode
1.	None present	Complainant	Online
2.	Ms. Daksha Thakur, Vice President, UTIITSL	Respondent	Online

6. Proceedings of the hearing:

6.1 At the outset, it was noted that the complainant was not present despite efforts made to establish contact. The respondent submitted that a detailed written submission had already been filed before the Court. It was further stated that the grievance raised by the complainant, Mr. Ronit Prakash, regarding the delay in issuance of his PAN Card, has since been resolved and the PAN Card has been dispatched to the applicant through the concerned service provider.

6.2 Upon being queried by the Court, the respondent submitted that efforts were made to communicate the status of the matter to the complainant through mobile communication; however, no response was received from the complainant.

7. Observations and Recommendations

7.1 The Court notes the Respondent’s submission that the Complainant’s grievance regarding delay in issuance of the PAN Card has ostensibly been resolved and that the PAN Card was dispatched through the designated service provider. However, mere assertion of dispatch cannot be treated as conclusive proof of redressal, as no verifiable evidence of delivery or receipt by the Complainant has been placed on record.

7.2 The Court further observes that, despite the Respondent’s stated attempts to contact the Complainant, no material has been furnished to establish successful communication or confirmation of receipt. The inability to produce dispatch and delivery records reflects deficiencies in record maintenance and grievance-resolution mechanisms. Accordingly, the Respondent is recommended to obtain and furnish complete dispatch and delivery records, including consignment details, tracking history, date of dispatch and delivery status, and proof of delivery/acknowledgement, and to make all reasonable efforts to ascertain and facilitate delivery of the PAN Card, if not already received.

7.3 The Respondent is further advised to strengthen its grievance-handling mechanism by ensuring timely communication of application status, dispatch and tracking details through accessible modes of communication, particularly for persons with disabilities, and to maintain adequate dispatch-related records for effective verification and accountability.

7.4 The Respondent shall ensure that future cases involving persons with disabilities are handled in accordance with the principles of accessibility, transparency, accountability and reasonable accommodation under the RPwD Act, 2016.

7.5 In terms of Section 76 of the RPwD Act, 2016, the Respondent is recommended to submit a comprehensive Action Taken Report (ATR) within 90 days from the date of issuance of these recommendations, indicating the action taken on the above recommendations.

7.6 Accordingly, the case is disposed of.

Digitally signed by
S Govindaraj
Date: 21-08-2026
09:20:16

(S. Govindaraj)
Commissioner for Persons with Disabilities