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

\+ **W.P.(C) 3212/2018 & CM APPL 12718-12719/2018**

MUKUL TALWAR ..... Petitioner

versus

UNION OF INDIA & ORS. ..... Respondents

\+ **W.P.(C) 3226/2018 & CM APPL 12760-12761/2018**

VRINDA GROVER ..... Petitioner

versus

UNION OF INDIA & ORS. ..... Respondents

Present: Mr.Kirti Uppal, Sr. Adv. with Mr.Prasanna, S. and Mr.Soutik Banerjee, Advocates for petitioner in Item No.19.
Ms.Rebecca John, Sr. Adv. with Mr.Prasanna, S. and Mr.Soutik Banerjee, Advocates for petitioner in Item No.20.
Mr.Ravi Prakash, CGSC with Mr.Farman Ali, Mr.Nitish Gupta and Ms.Anshula Lariya, Advocates in Item No.19.
Mr.Zoheb Hossain, Sr. Standing Counsel for Revenue with Mr. Deepak Anand, Jr. Standing Counsel for Revenue/R-2 to R-6 in Item Nos.19 and 20.
Mr.Gaurang Kanth, CGSC for UOI in Item No.20.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

<u>O R D E R</u>

% **14.05.2018**

Counsel appearing for the Revenue urges that the interim order made by this Court has to be seen in the context of the directions of the Supreme Court in *Binoy Viswam Vs. Union of India*, (2017) 7 SCC 59; especially in para 133, which by and large, upheld the validity of Section 139AA of the Income Tax Act, 1961 (hereafter "the Act"). The para under consideration is granting limited relief as has been given by the larger Bench judgment delivered by Nine Judges. Attention of the Court is also invited to the order of Five Judges, who were parties to the Nine Judges' Bench decision in the case of *Justice K.S.Puttaswamy (Retd) vs. Union of India* (2017) 10 SCC 1. It is therefore urged that the CBDT's circular relied upon by the petitioner is contextual and compliant of Section 139 AA of the Act is the norm.

This Court has considered the submissions.

When *Binoy Viswam (supra)* was decided, the Court was conscious of the issue as to whether the fundamental right to privacy existed or otherwise was moot; the Larger Bench of the Judges is seized of the reference. Consciously, therefore, *Binoy Viswam (supra)* had not only upheld the validity of Section 139 AA of the Act but also added a note of caution that the consequences spelt out under Section 139AA(2) of the Act would not be presently visited with respect to those assesses who are not Aadhaar Card holders and do not comply with the mandate. The Five Judges (who were part of the

Bench) merely reiterated those observations when the judgment was pronounced by the nine Judges. If the CBDT's circular dated 27.03.2018 is noticed in the background of these circumstances, there is no room for doubt that the time for linking PAN with Aadhaar has been extended to June 2018 in its expressed term. The Court, therefore, sees no reason to vary its previous order. The returns filed by the petitioner shall be expedited and processed in accordance with law subject to the outcome of the decision in WP(C) 494/2012 and connected matters.

Writ petitions are disposed of in the above terms. Pending applications too are disposed of.

Order dasti to the parties.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 14, 2018
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