

**IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH  
AT JAMMU**

**Case No: WP(C) No. 2256/2024  
CM No. 7693/2025  
CM No. 5497/2024**

*Reserved on: 10.03.2026  
Pronounced on: 25.03.2026  
Uploaded on: 25.03.2026*

*Whether the operative part or full  
Judgment is pronounced : **Full***

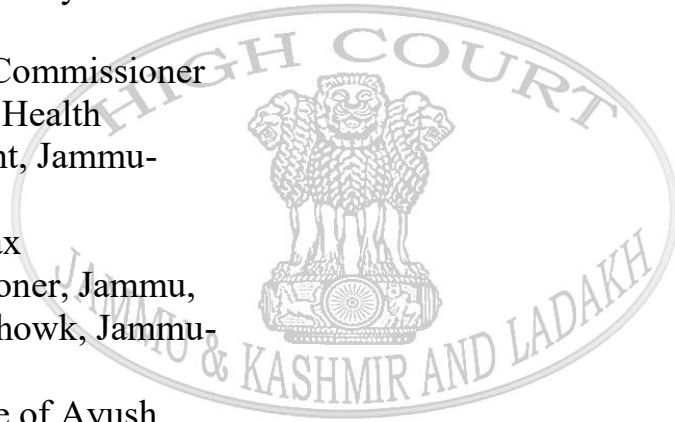
Dr. Raj Kumar Gupta, age 69 years  
S/O Mulakh Raj Gupta  
R/O 494/A, Gandhi Nagar,  
Jammu-180004.

**...Petitioner(s)/Appellant(s)**

Through: Mr. Mohammad Saleem Malik, Advocate

v/s

1. Union Territory of J&K  
Through  
Principal/Commissioner  
Secretary, Health  
Department, Jammu-  
180001
2. Income Tax  
Commissioner, Jammu,  
Panama Chowk, Jammu-  
180012
3. Directorate of Ayush  
Indian Systems of  
Medicine  
Indra Chowk, Jammu  
180001.
4. Directorate of Accounts  
and Treasury, Top  
Ploura, Jammu- 181124
5. Assistant District  
Medical Officer,  
Indian Systems of  
Medicine,  
Udhampur- 182101
6. District Treasury Officer,  
Court Road, Udhampur  
182101.



Through: Ms. Saliqa Sheikh, Assisting counsel to Mr.  
Raman Sharma, AAG for R-1,3&5  
Mr. Suraj Singh Wazir, Advocate for R-2

**CORAM: HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE.**

**JUDGMENT**

**PER OSWAL-J**

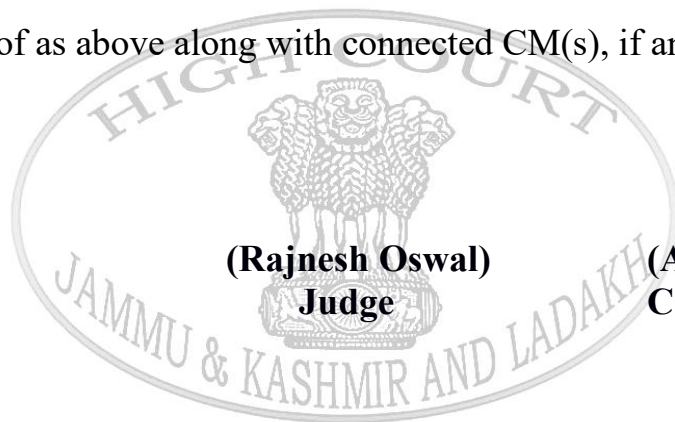
1. The petitioner, while in service, had duly paid an amount of Rs. 1,21,872/- (Rs. 30,000/- at Jammu and Rs. 91,872/- at Udhampur) towards income tax for the financial year 2010-11, as is evident from Form No. 16 issued by the Medical Officer, Udhampur. It is the specific case of the petitioner that, owing to negligence on the part of the Treasury Officer and the Assistant Medical Officer (ISM), Udhampur, two entries of Rs. 10,000/- each were erroneously reflected as Rs. 1,000/- each, and one entry was not reflected at all in Form No. 26AS maintained by the Income Tax Department.
2. The petitioner further submits that he had approached the respondents on several occasions seeking rectification of the aforesaid erroneous entries. It is stated that upon approaching the Income Tax Department for the said purpose, the Income Tax Officer issued a communication dated 05.10.2023 to respondent No. 5; however, the same evoked no response. Left with no efficacious alternative remedy, the petitioner has filed the present writ petition seeking a direction to the respondents to rectify the errors in tax deductions for the financial year 2010-2011 and to release the TDS amount, if found due and payable.

3. The respondent Nos. 1, 3 and 5, in their reply, have stated that the matter stands referred to the District Treasury Officer, Udhampur (respondent No. 6), for providing details of TDS deductions along with the relevant treasury voucher numbers and dates for the financial year 2010-2011. The said respondents have also admitted the issuance of communication dated 05.10.2023 by the Income Tax Officer. It has been further averred that the concerned Chartered Accountant, vide communications dated 03.01.2024 and 11.01.2024, has been requested to take necessary steps in terms of the directions issued by the Income Tax Officer so as to redress the grievance of the petitioner.
4. The respondent No. 6, in its reply, has stated that the District Treasury, Udhampur, has no role in the deduction or uploading of tax details in respect of the employees borne on the establishment of respondent No. 5.
5. Heard learned counsel appearing for the parties and perused the record.
6. The grievance of the petitioner pertains to incorrect entries reflected in Form No. 26AS, despite the fact that Form No. 16 records a total deduction of Rs. 1,21,872/- towards TDS. The details of such deductions, along with the corresponding treasury voucher challan identification numbers, have been duly mentioned in Form No. 16 issued by the Assistant District Medical Officer (ADMO), Udhampur. However, Form No. 26AS does not correspond with the particulars contained in Form No. 16, thereby indicating that certain amounts were either not uploaded or were incorrectly uploaded on the portal of the Income Tax Department. The petitioner cannot be made to suffer

on account of the fault attributable to respondent Nos. 1, 3 and 5, who are under a legal obligation to furnish accurate particulars of tax deducted at source to the Income Tax Department.

7. Accordingly, the present writ petition is disposed of with a direction to respondent No. 5 to coordinate with respondent No. 6 and the concerned Chartered Accountant for rectification of the entries relating to tax deducted from the petitioner. The said exercise shall be completed and the requisite information shall be furnished to respondent No. 2 within a period of one month from the date of receipt of a copy of this order. Upon such rectification, respondent No. 2 shall process the case of the petitioner and release the TDS amount along with applicable interest, if the petitioner is found entitled to refund of the said amount.

8. **Disposed** of as above along with connected CM(s), if any.



**Jammu**  
25.03.2026  
Madan Verma-Secy

Whether order is speaking? **Yes/No.**  
Whether order is reportable? **Yes/ No.**