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

\+ ITA 1032/2017

THE PR. COMMISSIONER OF INCOME TAX-7 ..... Appellant

Through: Mr. Ruchir Bhatia and Mr. Gaurav Khetrapal, Advs.

versus

R.V. AGENCIES PVT. LTD. ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% 22.11.2017

The ground on which the Revenue claims to be aggrieved by filing an appeal under Section 260A of the Income Tax Act is that the Tribunal set aside the finding of the lower court with respect to the legality of the re-assessment proceedings.

The assessee had filed its original returns on 26.10.2004; the order was subsequently framed. The Revenue sought to re-open the assessment, vide notice issued on 25.03.2011 but dispatched subsequently. It appears that the notices were sent by speed post to the assessee at its New Delhi address as well as Punjab (Sangrur) address, where it had shifted in the subsequent years i.e. (2004-05), where it had filed its returns. The notices were returned unserved. The Revenue thereafter appears to have issued a notice under Section 142(1) to the assessee – by this time at his Delhi address and not at

Sangrur address. These notices too were not responded as they were not served. The assessee, after his appeal was unsuccessful, approached ITAT, which after analysing all the circumstances and noticing that the basic notice under Section 147 and 148 were not served at all and even with respect to notice under Section 142; the notice was dispatched only at one address, despite knowledge, that the assessee had subsequently shifted from that address. It ruled that completion of assessment is without authority of law.

This Court has considered all the circumstances as appearing from the record. It is evident that the re-assessment notice was never served; nor was the notice under Section 142 served at a proper address. No substantial question of law arises. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 22, 2017
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