IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.8364 OF 2022

SMITA MARUTIRAO SURWASE
VERSUS
THE PRINCIPAL CHIEF COMMISSIONER AND ANOTHER
...
Advocate for the Petitioner : Shri Chandak Raviraj R.
Standing Counsel for Respondents 1 and 2 : Shri Alok Sharma
...

CORAM : RAVINDRA V. GHUGE
&
ARUN R. PEDNEKER, JJ.

DATE :- 19th August, 2022

<u>Per Court :-</u>

1. The petitioner has put forth prayer clauses C and D as under :-

> *"C) By issuing appropriate writ or direction like nature impugned notice dated 07.04.2022 bearing No.ITBA/AST/S/ 148/1/ 2022-23/ 1042627750(1) issued by the respondent No.2 under Section 148 of the Income Tax Act may kindly be quashed and set aside.*
>
> *D) By issuing appropriate writ or direction like nature the impugned notice dated 23.03.2022 issued by Respondent No.2 under clause (b) of Section 148-A of the Income Tax Act, 1961 and impugned order dated 07.04.2022 passed by Respondent No.2 under clause (d) of Section 148-A of the Income Tax Act, 1961 may kindly be quashed and set aside."*

2. This matter was heard extensively on 18.08.2022. During the course of the hearing, it was revealed that the petitioner has not been an income tax assessee earlier. She has an income tax pan number with the local address at Aurangabad. The notice under Section 148-A(b) of the Income Tax Act was issued to her on her local address. However, prior to issuance of the notice, she got married and joined the company of her husband at the marital home at Pune, which is the address mentioned in the title of the petition. Hence, the notice could not be served.

3. The learned advocate for the Income Tax Department submits, on instructions, that since the earlier notice gave seven days time to the petitioner, the Department is willing to serve the notice on the petitioner on her email address as well as on her Pune address, with a similar notice period. Service of notice would have it's effect through email service. Within the time prescribed, the petitioner would tender her reply and considering the same, the Department would deal with the matter under Section 148-A(d).

4. The learned advocate for the petitioner undertakes to take steps immediately for change in address with regard to the

income tax PAN account number. He submits that her email address is smitasurvasebhosale@gmail.com.

5. In view of the above, this Writ Petition is disposed off.

6. The respondent/ Income Tax Department would issue a notice on the email address as well as the postal address of the petitioner and the limitation period/time line for reply shall commence from the service of the notice via email.

7. Needless to state, all contentions are kept open.

kps **(ARUN R. PEDNEKER, J.)** **(RAVINDRA V. GHUGE, J.)**