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

\+ W.P.(C) 4216/2019 and CM APPL. 18877/2019 (Stay)

RENUKA BHARDWAJ .....Petitioner

Through: Mr. Prince Mohan Sinha and Mr. Aniket Krishnatray, Advs.

versus

INCOME TAX OFFICER & ANR. .....Respondents

Through: Mr. Ripudaman Bhardwaj, CGSC with Mr. Kushagra Kumar and Mr. Abhinav Bhardwaj, Advs. for UOI.
Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh, Ms. Zehra Khan and Mr. Ruchir Joshi, Advs. for IT Department.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

O R D E R

% **13.12.2024**

1. This writ petitioner seeks to assail the final order of assessment which had come to be passed with reference to Assessment Year [“**AY**”] 2016 – 17. The solitary ground of challenge is to an alleged failure of the respondents to issue and serve notice of those proceedings.

2. According to the disclosures which are made in the writ petition, the petitioner was conducting business from 204, Tilak Bazar, Delhi. It is alleged that despite an application having been made for the PAN Card to capture the changes in the residential

particulars of the assessee and the respondents having been duly intimated of the same, they continued to issue notices on the old address and thus depriving the petitioner of the right to contest the assessment proceedings.

3. However, we take note of the following disclosures which have been made in the counter affidavit. We deem it apposite to extract the following passages therefrom: -

> "3.19 That, although the assessee has claimed to have changed her address to **204, Ground Floor, Tilak Nagar, Delhi** with effect from 29.08.2018 as per the PAN database, a perusal of the Communication Address provided in the E-filing Portal is still **4/61, Punjabi Bagh, Delhi-ll0026**. Furthermore, the details of communication address provided in the Income Tax Returns ***(referred to as ITRs, hereinafter)***, for A. Y.s 2017-18 and 2018-19, show the address as **4/61, Punjabi Bagh, Delhi-l10026**.
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> 3.20 That, the notices in ITBA are always generated at the 'Last Communication Address' that is registered with the E-filing Portal. In the instant case, the address that was registered as the 'Last Communication Address' was **4/61, Punjabi Bagh, Delhi-ll0026**. It is hence submitted that since the last communication address as per the ITRs filed find the e-filing portal was **4/61, Punjabi Bagh, Delhi-110026,** therefore all the notices were generated at this address.
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> 3.21 That based on the CBDT Instruction 03/2018, since the notices were required to be generated electronically through ITBA only, which are visible to the assessee also through her E-filing account, the same was sent to her at the registered e-mail address followed by an SMS sent to the registered mobile number."

4. As is evident from the above, the address of the petitioner on the E-Filing Portal continued to be 4/ 61, Punjabi Bagh, Delhi. All the notices issued by the respondent referable to Section 143(2) of the Income Tax Act, 1961 ["**Act**"] were sent on this residential address and which clearly constituted the last communication address which is contemplated on the Income Tax Business Application ["**ITBA**"].

5. In view of the aforesaid, we find no merit in the challenge which stands raised.

6. The writ petition fails and shall stand dismissed.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 13, 2024/DR