IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.3286 OF 2024

Srimani Basu ...Petitioner
Versus
Income Tax Officer & Ors. ...Respondents

Mr. Tejveer Singh for Petitioner.
Mr. Suresh Kumar for Respondents.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATED : 28 January 2025

ORAL JUDGMENT:- *(Per Jitendra Jain, J.)*

1. Heard learned counsel for the parties.

2. Rule. The Rule is made returnable immediately at the request and with the consent of the learned counsel for the parties.

3. This Petition is filed by the aggrieved Tax Payer challenging the notice under Section 148A(b) dated 24 January 2023, order Section 148A(d) dated 8 March 2023, consequent notice under Section 148 dated 9 March 2023 and notice under Section 142(1) dated 20 September 2023 for the assessment year 2016-2017.

4. Mr. Singh, learned counsel for the Petitioner submits that the notice under Sections 148A(b), 148A(d) and 148 were not served either on email-id or by postal and, therefore, the proceedings are bad in law.

5. Mr. Suresh Kumar, learned counsel for the Respondents relying upon affidavit in reply of one Mr. Kundan P. Janrao, Income Tax Officer, Ward 3(3), Pune states that the Petitioner has not registered her email-id on e-filing portal and further postal authorities returned the notice with the remark "left". He submits that the notices were sent at the address available with the Income-Tax Department and, therefore, the grievance made by the Petitioner is unwarranted.

6. On a query being raised by the Court, the learned counsel for the Petitioner submitted that the Petitioner has changed her address, but same was not informed to the Income-Tax Department and, therefore, the postal authorities may have returned the notices with the remark left. In our view, it was the duty of the Petitioner to inform change about her address to the Income-Tax Department and make necessary changes in the PAN card details. Having not done so, no fault can be attributed to the Respondents on account of non-service of the notices. However, the Petitioner being an individual lady, and her husband being on transferable job by way of giving an opportunity, we pass the following order :-

O R D E R

(i) Order under Section 148A(d) dated 8 March 2023 and notice under Section 148 dated 9 March 2023 and consequent notice under Section 142(1) dated 20 September 2023 for the assessment year 2016-2017 are quashed.

(ii) At the directions of the Court, Petitioner has given following postal address and email-id on which the subsequent notices can be served. Respondents are directed to communicate with the Petitioner on the following address and the email-id given by the Petitioner.

"Srimani Basu,
Flat No.A 1001, SM Vision,
Plot No.166, Sector 9, Ulwe – 410 206
District Raigadh, Maharashtra
Email-id: subroto.basu22@gmail.com"

(iii) Mr. Singh accepts the service of notice under Section 148A(b) dated 24 January 2023. The Petitioner is directed to file her objections to 148A(b) notice within period of four weeks from the date of uploading of the present order and the Respondents are directed to dispose of the objections within a further period of four weeks from the date of filing the objections. Petitioner would not take the plea of limitation starting from 24 January 2023 till the date of uploading the present order and time frame provided in this order.

(iv) The Petitioner is also directed to make necessary application to the Income-Tax Department for incorporating the change of address and the email-id.

7. The Petition is made absolute in above terms. No costs.

(Jitendra S. Jain, J.) **(M. S. Sonak, J.)**