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

\+ W.P.(C) 14/2023

KAUSHAL KUMAR AGGARWAL .....Petitioner

Through: Mr. Sunil Choudhary, Advocate.

versus

THE OFFICER OF INCOME TAX WARD 58(1), DELHI .....Respondent

Through: Mr. Abhishek Maratha, SSC; Mr. Apoorv Agarwal, JSC; Mr. Parth Samwal, JSC with Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur, Advocates for Revenue.
Ms. Arunima Dwivedi, CGSC with Ms. Aarti Gupta, Ms. Rinki Panwar, Ms. Swati, Advocates for UoI.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **23.04.2025**

1. The petitioner has filed the present petition impugning a notice dated 05.04.2021 issued under Section 148 of the Income Tax Act, 1961 [**the Act**] in respect of Assessment Year [**AY**] 2013-14.

2. It is the petitioner's case that the said notice has been issued by the Assessing Officer [**AO**] who does not have jurisdiction in the petitioner's case. The said contention is premised on the basis that the petitioner resides and carries on his business in Noida, Gautam Budh Nagar-201304. The petitioner claims that he is a constituent partner of a firm named Travel Ex India Services and has been regularly filing his returns within the jurisdiction of Noida Income Tax Authorities.

3. The AO has filed an affidavit affirming that he has exercised jurisdiction in relation to the petitioner as the petitioner had applied for Permanent Account Number [**PAN**], disclosing his address as 206, MJ Shopping Centre, 3 Veer Savarkar Block, Shakarpur, Delhi-110092. Pursuant to the said application, the petitioner was allocated a PAN on 18.09.2002 and the petitioner's recorded address is as stated by him in his application. It is affirmed that the petitioner did not take any steps for migration of his PAN to his new address and there is no automatic procedure for transfer of jurisdiction, on the assessee changing his address.

4. Admittedly, the petitioner had not made any application for change in his recorded address and, therefore, the impugned notice has been issued by the AO exercising jurisdiction in Ward-58(1), New Delhi.

5. Mr. Maratha, learned counsel appearing for the Revenue, also submits that all returns filed online by the petitioner also fall within the jurisdiction of the AO who issued the impugned notice, and the contention that any other AO has exercised jurisdiction in the petitioner's case is erroneous.

6. In view of the above, we find no merit in the present petition and the same is dismissed.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 23, 2025/sms