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% 18.10.2010

Present: Ms.Prem Lata Bansal, Advocate for the appellant.

+ITA No.1574/2010

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In this case assessment was made by the Assessing Officer under Section 144 of the Income Tax Act on the ground that assessee had not responded even after the service of notice upon the assessee.

The assessee had challenged the said order by taking the ground that no notice was served upon the respondent. It is revealed from the record that assessee had changed his address which was duly communicated but the notice was sent at the old address and, therefore, there was no proper service upon the assessee. On this ground CIT(A) set aside the assessment order. The Income Tax Appellant Tribunal had dismissed the appeal preferred against the order of the CIT (Appeal).

Ms. Bansal could not dispute the veracity of the aforesaid finding and fact that the assessee had not been served at his new address even when this address was communicated by him to the Department.

In these circumstance, we find that no substantial question of law arises. However, we make it clear that since assessment has been set aside for want of service of notice upon assessee, it would be open



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to the Assessing Officer to initiate fresh assessment proceedings after giving due notice to the assessee.

The appeal is otherwise dismissed.

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A.K. SIKRI, J.

OCTOBER 18, 2010
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A handwritten signature in black ink, appearing to read 'Suresh Kait'.
SURESH KAIT, J.