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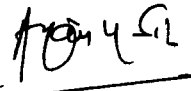
Present: Mr. K.R. Manjani, Adv. for the appellant.

+ITA No.902/2011

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The only issue raised in this appeal is that the notice under Section 143(2) of the Income Tax Act was not received by the assessee because it did not contain complete address. Finding of fact is recorded by all the three Authorities below that the same is mentioned on the notice dated 27.09.2008 sent by Speed Post was sufficient for the purpose of service of notice and finding is also recorded that this notice was duly received. In fact, the appellant had even appeared before the Assessing Officer, though denied the receipt of notice. However, it is not coming on record that how he came to know about the notice and appeared before the AO.

In view of the judgment of this Court in the case of ***The Commissioner of Income Tax Vs. Three Dee Exim Pvt. Ltd.*** [179 (2011) DLT 39], we are of the opinion that no question of law arises in this appeal. This appeal is accordingly dismissed.


A.K. SIKRI, J.


M.L. MEHTA, J.

AUGUST 03, 2011

pmc