



\$~45

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

+ ITA 190/2025 & CM APPL. 36381/2025

NAEM KHAN

....Appellant

Through: Mr. Wahaj Ahmad Khan & Mr.  
Monis Khan, Advocates.

versus

INCOME TAX OFFICER WARD 46(4) NEW DELHI ....Respondent

Through: Mr. Shlok Chandra, SSC with Ms.  
Madhavi Shukla, JSC, Ms. Naincy  
Jain, JSC alongwith Mr. Ujjwal Jain  
& Mr. Dhananjay, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE TEJAS KARIA**

**ORDER**

%

**30.05.2025**

**CM APPL.36380/2025**

1. Allowed, subject to all just exceptions.
2. Application stands disposed of.

**ITA 190/2025**

3. The appellant [**Assessee**] has filed the present appeal under Section 260A of the Income Tax Act, 1961[**the Act**], *inter alia*, impugning an order dated 20.02.2025 [**impugned order**] passed by the Income Tax Appellate Tribunal [**ITAT**] in ITA No.6609/DEL/2019 for Assessment Year [**AY**] 2011-12.
4. The said appeal emanated from assessment order dated 18.12.2018



passed under Section 144/147 of the Act. It is the Assessee's case that the said proceedings are vitiated as no notice under Section 148 of the Act, was issued to the Assessee. The Commissioner of Income Tax (Appeals) [CIT(A)] as well as learned ITAT had found that notice was issued to the petitioner at the address as provided in his PAN database which according to the Assessee was an incorrect address. The notice was returned back unserved.

5. The learned counsel appearing for the Revenue submits that the said issue is also covered by the decision of the Supreme Court in *Principal Commissioner of Income-Tax, Mumbai v. M/s I-Ven Interactive Ltd., Mumbai: 2019 INSC 1166* as well as other decisions. He seeks an adjournment to refer to the said authority.

6. List on 08.07.2025.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**MAY 30, 2025/ 'A'**

[Click here to check corrigendum, if any](#)