

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'D', NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND SHRI CM GARG, JUDICIAL MEMBER**

ITA No. 1670/Del/2014

AY: 2003-04

Sh. Anil Rawal
L 68, Kirti Nagar
New Delhi 110 015

vs. ITO, Ward 4(1)
New Delhi

PAN: ACDPR 6904 R

(Appellant)

(Respondent)

Appellant by : Shri Rakesh Kfumar Khiwani, C.A.
Respondent by : Sh. Ashis Mohanty, Sr.D.R.

ORDER

PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER

This is an appeal filed by the Assessee directed against the order of the Ld.Commissioner of Income Tax (Appeals)-IV, New Delhi dated 01.01.2014 pertaining to the Assessment Year (A.Y.) 2003-04.

2. The sole issue that arises for our consideration in this appeal is whether the notice u/s 148 of the Income Tax Act 1961 (the Act) was validly served on the assessee.

3. We have heard Shri Rakesh Kumar Khiwani, Ld.Counsel for the assessee and Shri Ashis Mohanty, Ld.Sr.D.R. on behalf of the Revenue.

4. After considering rival submissions and examining the records, we hold as follows.

5. The assessee is a Director in Jagrawal Credits P.Ltd. with registered office at **B 9, Gupta Palace, A-2/42, Rajouri Garden, New Delhi 110 027.** In the PAN card as well as in the return of income filed by the assessee with

ITO, Ward 4(1), New Delhi the same address was given i.e **B 9, Gupta Palace, A-2/42, Rajouri Garden, New Delhi 110 027.**

6. We find that notices u/s 148 of the Act was issued at the following address. Shri Anil Rawal, **C-6, Nandini Apartments, J-1/64, Rajouri Gardens, New Delhi.** Similarly notice u/s 143(2) of the Act dt. 29.11.2010 was also issued at the address at **C-6, Nandini Apartments.** Earlier notice u/s 143(2) dt. 16.12.2010 was also given at the address in Nandini Apartments. Similarly notice dt. 30.3.2010 u/s 148 of the Act was address at C-6, Nandini Apartments, J-1/64, Rajouri Gardens, New Delhi.

6.1. From the above facts it is clear that, all these notices were not served at the correct address. Hence this is not a valid service. The Ld.D.R. submits that, J1/64, Rajouri Garden and A-2/42, Rajouri Garden, does not make much of a difference and hence it should be held that the notice was correctly issued at the address at Rajouri Gardens. Such an argument cannot be countenanced. As the notice u/s 148 of the Act as well as notice u/s 143(2) of the Act was not issued at the correct address of the assessee, the claim of the assessee that no such notice was served on him is to be upheld. Thus the assessment is quashed for non service of notice and the appeal of the assessee is allowed.

7. In the result assessee's appeal is allowed.

Order pronounced in the Open Court on 07th January, 2016.

Sd/-
(C.M. GARG)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 07th January, 2016

- *Manga*

Copy of the Order forwarded to:

1. Appellant;
2. Respondent;
3. CIT;
4. CIT(A);
5. DR;
6. Guard File

By Order

Asst. Registrar