

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 4616/DEL/2016 [A.Y 2007-08]

The A.C.I.T.
Circle - 41(1)
New Delhi

Vs. M/s Lekhraj & Sons
Prop. Satish Kumar Kanodia
B-62, Lawrence Road
New Delhi

PAN: AXNPK 1993 Q

(Applicant)

(Respondent)

Assessee By : Shri Pratap Gupta, CA

Department By : Shri Sanjay Kumar Sr. DR

Date of Hearing : 31.05.2022

Date of Pronouncement : 31.05.2022

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the Revenue is preferred against the order of the
ld. CIT(A) - 14, New Delhi dated 14.06.2016 pertaining to Assessment
Year 2007-08.

2. The solitary grievance of the Revenue is that the Id. CIT(A) is not justified in quashing the assessment order in absence of service of notice u/s 148 of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'].

3. The representatives of both the sides were heard at length, the case records carefully perused.

4. Briefly stated, the facts of the case are that assessment for Assessment Year 2007-08 was reopened after recording satisfaction and after obtaining approval from the Jt. CIT, Range - 25, New Delhi and pursuant to such reopening, assessment was framed u/s 147/144 of the Act vide order dated 26.03.2015 assessing total income at Rs. 1,99,22,400/-.

5. The assessee strongly agitated the matter before the Id. CIT(A) contending that the Assessing Officer did not serve any notice at the correct address of the assessee which is specifically mentioned in the Return of Income filed not only for the year under consideration, but also in all the preceding Assessment Years and subsequent Assessment Years.

6. After perusing the submissions of the assessee alongwith the assessment records, the ld. CIT(A) was convinced that none of the notices issued were served upon the assessee at the correct address and accordingly, drawing support from the decisions of the Hon'ble Jurisdictional High Court in the cases of Eshaan Holding [P] Ltd 25 taxmann.com 99, Chandra Agencies 10 taxmann.com 176, Rajesh Kumar Sharma 165 taxmann.com 488 and Hotline International [P] Ltd, quashed the assessment.

7. Before us, the ld. DR strongly supported the findings of the Assessing Officer. It is the say of the ld. DR that the Assessing Officer has issued notices at the addresses given by the assessee. The ld. DR pointed out that the assessee has given two addresses, and one of such addresses is that of B-4/87, Sector -7, Rohini, Delhi - 110 085 where notices were issued. The ld. DR vehemently stated that the ld. CIT(A) should not have quashed the assessment order for technical lapse.

8. Per contra, the ld. counsel for the assessee reiterated what has been stated before the lower authorities.

9. A perusal of the return filed by the assessee, which are on record, show that in all the return of incomes, address mentioned by the assessee is that of B-62, Lawrence Road, Industrial Area, Delhi. Even in the PAN Database, address of the assessee is given as B-62, Lawrence Road, Industrial Area, Delhi.

10. Most importantly, we find that in the reasons recorded for reopening the assessment, the Assessing Officer has mentioned the PAN of the assessee, but the name of one of the proprietary firms of the assessee Lekhraj & Sons.

11. Interestingly, in the immediately preceding Assessment Year 2006-07, the Assessing Officer himself has written a letter to the DDIT, INV, Jalandhar requesting him to provide correct address/PAN of the assessee which were provided by the DDIT and the same was B-62, Lawrence -Road, Industrial Area, Delhi.

12. Considering the facts of the case in totality, in light of judicial decisions cited hereinabove, we are of the considered view that in the absence of service of notice u/s 148/143(2) of the Act, reassessment

framed u/s 147 r.w.s 143(3) of the Act will be null and void.

We, therefore, decline to interfere with the findings of the Id. CIT(A).

13. In the result, the appeal of the Revenue in ITA No. 4616/DEL/2016 is dismissed.

The order is pronounced in the open court on 31.05.2022.

Sd/-

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 31st May, 2022.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

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