

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER  
AND  
SHRI G D PADMAHSHALI, ACCOUNTANT MEMBER**

आयकर अपील सं. / ITA No. 323/RPR/2016  
निर्धारण वर्ष / Assessment Year : 2012-13

Shri Harish Kumar Chhabada  
H. NO. 490, Near Rly Line Road,  
Samta Colony, Raipur (C.G.)  
PAN : ACAPC7574M

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer-2(1),  
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sunil Kumar Agrawal, CA &  
Smt. Laxmi Sharma, CA

Revenue by : Shri Choudhary N.C. Roy, Sr. DR

सुनवाई की तारीख / Date of Hearing : 13.09.2022

घोषणा की तारीख / Date of Pronouncement : 12.12.2022

**आदेश / ORDER****PER RAVISH SOOD, JM:**

The present appeal filed by the assessee is directed against the order passed by the CIT(Appeals)-1, Raipur dated 14.07.2016 which in turn arises from the order passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961 (in short 'the Act') dated 18.03.2015 for assessment year 2012-13. Before us the assessee has assailed the impugned order on the following grounds of appeal:

“1. On the facts and in the circumstances of the case that the Id. CIT(A) has erred in sustaining the addition made by the Id. AO at Rs.11,53,939/- by applying the GP rate of 10% on the total undisclosed transactions of Rs.1,15,39,697/- in two personal bank accounts, as against the income offered at Rs.2,30,794 by the assessee on this count.

2. That the assessee craves leave to add, urge, alter, modify and withdraw any ground/grounds before or at the time of hearing of the appeal.”

Also, the assessee has raised an additional ground of appeal before us, which reads as under:

“1. On the facts and circumstances of the case and in law, since no notice u/s.143(2) has been issued by the jurisdictional A.O, the assessment order passed u/s.143(3) dt.18-3-15 is invalid, bad in law and is liable to be quashed.”

2. Succinctly stated, the assessee who is engaged in the business of trading of electrical items had e-filed his return of income for the A.Y.2012-13 with the ITO, Ward-1(2), Raipur on 17.09.2012, declaring an income of

Rs.2,96,390/-. Subsequently, the case of the assessee was selected for scrutiny assessment u/s.143(2) of the Act.

3. Assessment, was, thereafter framed by the ITO, Ward-2(1), Raipur vide order passed u/s.143(3) of the Act, dated 18.03.2015, determining the income of the assessee at Rs.28,38,520/- after, inter alia, making the following two additions/disallowances:

Sr. No.	Particulars	Amount
1.	Disallowance u/s.40(a)(ia) of the Act	Rs.4,59,219/-
2.	Addition @18.05% on undisclosed turnover of Rs.1,15,39,697/-	Rs.20,82,915/-

4. Aggrieved, the assessee carried the matter in appeal before the CIT(Appeals) who though vacated the disallowance made by the A.O u/s.40(a)(ia) of the Act of Rs.4,59,219/- but upheld the disallowance of Rs.11,53,939/- (out of Rs.20,82,915/-) and thus, partly allowed the appeal.

5. The assessee being aggrieved with the order of the CIT(Appeals) has carried the matter in appeal before us.

6. We shall first deal with the admissibility of the additional ground of appeal that has been raised by the assessee-appellant before us. As the assessee by raising the aforesaid additional ground had assailed the

validity of the jurisdiction that was assumed by the A.O for framing of the assessment vide order passed u/s.143(3) dated 18.03.2015, which involves purely a question of law that would not require looking no further beyond the facts available on record, therefore, we have no hesitation in admitting the same. Our aforesaid view that where an assessee had raised, though for the first time, an additional ground of appeal before the Tribunal, which involves purely a question of law and requires no further verification of facts, then, the same merits admission finds support from the judgment of the Hon'ble Supreme Court in the case of National Thermal Power Company Ltd. Vs. CIT (1998) 229 ITR 383 (SC).

7. As the assessee has challenged the validity of the jurisdiction assumed by the A.O for framing of the assessment u/s. 143(3) of the Act, therefore, we shall first deal with the said issue.

8. Controversy involved in the present appeal lies in a narrow compass, i.e., sustainability of the order passed by the A.O u/s.143(3), dated 18.03.2015 without issuing a notice u/s.143(2) of the Act. It was claimed by the Ld. Authorized Representative (for short 'AR') for the assessee that as the A.O i.e. ITO, Ward-2(1), Raipur had framed the impugned assessment u/s. 143(3), dated 18.03.2015 without issuing a valid notice u/s.143(2) of the Act, therefore, the assessment so framed by him could not be sustained and was liable to be struck down on the said count itself.

The Ld. A.R in support of his aforesaid contention had relied on the judgments of the Hon'ble Supreme Court in the case of ACIT & Anr. Vs. Hotel Blue Moon [2010] 321 ITR 362 (SC) and CIT vs. Laxman Das Khandelwal (2019) 417 ITR 325(SC). It was submitted by the Ld. AR that as held by the Hon'ble Apex Court that a notice u/s 143(2) of the Act is mandatory for the purpose of framing of an assessment u/s.143(3) of the Act, therefore, in the absence of the same the assessment in hand could not be sustained and was liable to be quashed.

9. On a specific query by the bench that the A.O in the body of the assessment order passed u/s. 143(3) dated 18.03.2015 had categorically stated that a notice u/s. 143(2) dated 08.08.2013 was issued and duly served on the assessee on 21.08.2013, therefore, how his aforesaid claim was maintainable. Also, the attention of the Ld. AR was drawn towards the assessment order, wherein it was stated that notices u/s.143(2) and 142(1) of the Act were issued on 25.08.2014. Reference was also made to the observation of the A.O that a notice u/s. 143(2), dated 12.12.2014 was issued to the assessee. In reply, it was the claim of the Ld. AR that while for the territorial jurisdiction over the case of the assessee at the relevant point of time, i.e, at the time of issuance of notice u/s 143(2) of the Act, was vested with the ITO, Ward-1(2), Raipur, however, as the notice u/s.143(2) dated 08.08.2013 was issued by a non-jurisdictional A.O i.e.

ITO, Ward-1(1), Raipur, thus, no valid jurisdiction could have been assumed on the basis of the same for framing of the assessment u/s.143(3) of the Act. Apropos, the notices issued u/ss. 143(2)/142(1) dated 25.08.2014 by the ITO, Ward-1(1), Raipur, it was claim of the Ld. AR that not only the same once again issued by the non-jurisdictional A.O, but even otherwise the same having been issued beyond the stipulated time period i.e a period beyond 6 months from the end of the relevant assessment year, was, thus, non-est and had no existence in the eyes of law. Referring to the notice u/s.143(2), dated 12.12.2014 issued by the ITO, Ward-2(1), Raipur, it was submitted by the Ld. AR that no valid assumption of jurisdiction for framing assessment u/s.143(3) could have been gathered on the basis of the said notice for two-fold reasons, viz. (i) that the same was issued by a non-jurisdictional A.O; and (ii) the said notice was issued beyond the stipulated time period i.e. 6 months from the end of the relevant assessment year. Elaborating on his aforesaid contention, it was submitted by the Ld. AR that as the assessee who was deriving business income had filed his return of income with the address “*M/s. Sona Agency, Street of Dena Bank, Jawahar Nagar, M.G Road, Raipur.*”, therefore, the territorial jurisdiction over his case at the time of filing of the said return of income remained with the ITO, Ward-1(2), Raipur with whom the same was so filed. Our attention was drawn by the Ld. AR to the copy of the return of income for the year under consideration

i.e. A.Y.2012-13 that was filed by the assessee with the ITO, Ward-1(2), Raipur. It was claim of the Ld. AR that the notice u/s.143(2), dated 08.08.2013 that was issued by the ITO, Ward-1(1), Raipur was invalid as it was based on his residential address i.e. “....*Samta Colony, Raipur*”, while for the jurisdiction in his case was vested with the ITO, Ward-1(2), Raipur as he exercised the territorial jurisdiction over the assessee’s business address i.e. “....*Street of Dena Bank, Jawahar Nagar, M.G Road, Raipur*”. It was averred by the Ld. AR that pursuant to the massive restructuring and reallocation of the territorial jurisdictions of the A.O’s vide CBDT Notification No.1/2014-15, dated 15.11.2014 the jurisdiction over the case of the assessee on the basis of its business address i.e. “...*Street of Dena Bank, Jawahar Nagar, M.G Road, Raipur*” was automatically transferred to the ITO, Ward-1(3). To sum up, it was the claim of the ld. A.R that the territorial jurisdiction over the case of the assessee was initially vested with the ITO- Ward 1(2), Raipur, which pursuant to the restructuring and reallocation of the territorial jurisdictions of the AO’s vide the CBDT Notification No.1/2014-15, dated 15.11.2014 was transferred to ITO-Ward 1(3), Raipur. On the basis of his aforesaid averments, it was the claim of the ld. A.R that as the notice u/s. 143(2) dated 08.08.2013 issued by the ITO, Ward-1(1), Raipur was invalid for the reason that at the relevant point of time the territorial jurisdiction over the case of the assessee was vested with the ITO, Ward-1(2), Raipur with whom return of income for the year

under consideration was filed by the assessee, therefore, the assessment framed *de hors* issuance of a valid notice u/s 143(2) of the Act could not be sustained and was liable to be struck down on the said count.

10. Apart from that, it was averred by the Ld. AR that neither the ITO, Ward-1(1), Raipur as on the date of issuance of notice u/s. 143(2), dated 08.08.2013 was vested with any inherent jurisdiction over the case of the assessee u/s.124(1) of the Act, nor any such jurisdiction was vested with him pursuant to transfer of the assessee's case to him u/s.127(1) of the Act. It was submitted by the Ld. AR that as the ITO, Ward-1(2), Raipur who was vested with the territorial jurisdiction over the case of the assessee u/s.124(1) of the Act, had not issued any notice u/s.143(2) upto 30.09.2013, i.e., within a period of 6 months from the end of the relevant assessment year. A.Y.2012-13, therefore, the impugned assessment order passed u/s.143(3) dated 18.03.2015 was devoid and bereft of any force of law. It was further submitted by the Ld. AR that as pursuant to the CBDT Notification No.1/2014-15, dated 15.11.2014 the territorial jurisdiction over the case of the assessee was automatically vested with the ITO, Ward-1(3), Raipur, as the assessee was deriving business income with business address i.e. "...*Street of Dena Bank, Jawahar Nagar, M.G Road, Raipur*", therefore, there was no requirement of any transfer order u/s.127 of the Act. It was, however, submitted by the Ld. AR that as the assessment in

the case of the assessee was framed by the ITO, Ward-2(1), Raipur vide his order passed u/s.143(3), dated 18.03.2015, i.e., an officer who undeniably had jurisdiction over the assessee's residential address i.e. "...*Samta Colony, Raipur*", but as the jurisdiction over the case of the assessee was to be decided on the basis of his business address, therefore, it was the ITO, Ward-1(3), Raipur who pursuant to the aforesaid restructuring and reallocation carried out by the CBDT Notification No.1/2014-15, dated 15.11.2014 was vested with the jurisdiction to frame the assessment in his case u/s. 143(3) of the Act. On the basis of his aforesaid contentions, it was the claim of the Ld. AR that the order passed by the. ITO, Ward-2(1), Raipur u/s.143(3) dated 18.03.2015 could not be sustained for two fold reasons, viz. (i) that in absence of notice u/s.143(2) of the Act having been issued by the jurisdictional A.O, i.e., ITO, Ward-1(2), Raipur within the stipulated time period i.e upto 30.09.2013, the assessment order passed u/s.143(3) dated 18.03.2015 could not be sustained; (ii) that even otherwise the assessment order u/s.143(3), dated 18.03.2015 having been passed by a non-jurisdictional A.O i.e. ITO, Ward-2(1), Raipur was liable to be struck down for want of valid assumption of jurisdiction for framing of the assessment.

11. It was, thus, the claim of the Ld. AR that as the A.O who was vested with the jurisdiction over the case of the assessee i.e. ITO, Ward-1(2),

Raipur had not issued any notice u/s. 143(2) of the Act latest by 30.09.2013, i.e., within a period of 6 months from the end of the relevant assessment year, therefore, the assessment order passed u/s. 143(3), dated 18.03.2015 would not stand and was liable to be quashed. Alternatively, it was the claim of the Ld. AR that as pursuant to the restructuring and reallocation of the territorial jurisdictions of the A.O's, the jurisdiction over the case of the assessee was vested with the ITO, Ward-1(3), Raipur, therefore, framing of the impugned assessment u/s. 143(3), dated 18.03.2015 by the ITO, Ward-2(1), Raipur was liable to be quashed for want of valid assumption of jurisdiction on his part.

12. Per contra, the Ld. Departmental Representative (for short 'DR') relied on the orders of the lower authorities. It was submitted by the Ld. DR that as the residential address of the assessee fell within the territorial jurisdiction of the ITO, Ward-1(1), Raipur, therefore, no infirmity did emerge from the notice u/s.143(2), dated 08.08.2013 that was validly issued by him. Taking further his aforesaid contention, it was submitted by the Ld. DR that as pursuant to the CBDT Notification No.1/2014-15, dated 15.11.2014, the territorial jurisdiction over the case of the assessee got automatically transferred from the ITO, Ward-1(1), Raipur to ITO, Ward-2(1), Raipur, therefore, the latter had validly exercised his jurisdiction and framed the assessment vide his order passed u/s.143(3),

dated 18.03.2015. Apart from that, it was submitted by the Ld. DR that as the assessee had even otherwise failed to call in question the territorial jurisdiction of the ITO, Ward-1(1), Raipur within a period of 1 month from the date on which he was served with a notice u/s.143(2) of the Act, dated 08.08.2013, therefore, he in the course of the present proceedings was precluded from challenging the validity of the jurisdiction that was initially assumed by the ITO-Ward1(1), Raipur, which pursuant to the restructuring and reallocation of the territorial jurisdictions of the AO's vide the CBDT Notification No.1/2014-15, dated 15.11.2014 was automatically transferred /vested with the ITO, Ward-2(1), Raipur. It was, thus, the claim of the Ld. DR that as the ITO, Ward-1(1), Raipur had validly issued notice u/s.143(2), dated 08.08.2013, which, thereafter, was followed by a validly framing of the assessment u/s.143(3) of the Act by the ITO, Ward-2(1), Raipur, dated 18.03.2015, therefore, neither any infirmity did emerge from the assumption of jurisdiction by the A.O, i.e, ITO-Ward-1(1), Raipur who had validly issued notice u/s.143(2) of the Act, dated 08.08.2013, nor the ITO-Ward-2(1), Raipur who was duly vested with the jurisdiction to frame the assessment in the case of the assessee.

13. We have heard the ld. authorized representatives of both the parties, perused the orders of the lower authorities and the material available on

record, as well as considered the judicial pronouncements that have been pressed into service by them to drive home their respective contentions.

14. Ostensibly, it is the claim of the Ld. AR that as the territorial jurisdiction over the case of the assessee on the basis of his business address i.e. “...*Street of Dena Bank, Jawahar Nagar, M.G Road, Raipur*” was vested with the ITO, Ward-1(2), Raipur with whom the assessee had validly filed his return of income for the year under consideration, therefore, de-hors issuance of any notice u/s.143(2) by the said A.O within the stipulated time period, i.e, latest by 30.09.2013 had rendered the assessment framed u/s.143(3), dated 18.03.2015 as invalid and non-est in the eyes of law. Alternatively, it is the claim of the Ld. AR that as pursuant to the CBDT Notification No.1/2014-15, dated 15.11.2014 the territorial jurisdiction over the case of the assessee on the basis of his business address was automatically transferred to ITO, Ward-1(3), Raipur, therefore, the framing of the impugned assessment u/s. 143(3), dated 18.03.2015 by the ITO, Ward-2(1), Raipur was devoid and bereft of any force of law, and thus, was not sustainable.

15. We have given a thoughtful consideration to the aforesaid claim of the Ld. AR on the basis of which he has assailed the validity of the jurisdiction that was assumed by the ITO-Ward-1(1), Raipur for initiating the assessment proceeding u/s. 143(2) of the Act, as well as framing of the

assessment vide order passed u/s. 143(3), dated 18.03.2015 by the ITO-Ward 2(1), Raipur.

16. After having given a thoughtful consideration to the facts involved in the present case in the backdrop of the contentions advanced by the Ld. Authorized Representatives for both the parties, we are unable to persuade ourselves to concur with the claim of the Ld. AR. As observed by us hereinabove, the Ld. AR had, inter alia, called in question the jurisdiction assumed by the ITO, Ward-1(1), Raipur for issuing notice u/s. 143(2) of the Act. It is the claim of the Ld. AR that as the territorial jurisdiction over the case of the assessee on the basis of his business address, i.e., “*..Street of Dena Bank, Jawahar Nagar, M.G Road, Raipur*” (which falls within the jurisdiction of the Municipal Ward-37, Raipur) was vested with the ITO, Ward-1(2), Raipur, therefore, notice u/s. 143(2) of the Act dated 08.08.2013 issued by the ITO, Ward-1(1), Raipur was devoid and bereft of any force of law. Elaborating on his aforesaid contention that the territorial jurisdiction over the case of the assessee was to be looked into on the basis of his “business address” and not the “residential address”, the ld. A.R had drawn our attention to the CBDT Notification No.1/2014-15, dated 15.11.2014 wherein the territorial jurisdiction of ITO-1(3), Raipur was stated. At the first blush, the aforesaid contention of the Ld. AR appeared to be very convincing, but we afraid that the same cannot be accepted.

17. We, say so, for the reason that the ld. A.R while vehemently assailing the validity of the jurisdiction assumed by the A.O, i.e, ITO-Ward-1(1), Raipur had conveniently ignored a material fact, i.e, as to what address at the time of issuance of notice u/s 143(2) was available on the PAN database of the assessee?. On being queried on the aforesaid issue, the Ld. AR in all fairness submitted that as per the PAN database upto 05.10.2017, the address of the assessee was his residential address, i.e, “...H. No.490, Near Rly. Line, Sachdeva Nurshing Home, Gali, Samta Colony, Raipur”. It was submitted by the Ld. AR that it was only on 05.10.2017 that the aforesaid address in the PAN database was changed to “House No.10, Balaji Homes, Near Chhattisgarh Hotel, Vishal Nagar, Telibandha, Raipur-492 001”. Our attention was drawn by the Ld. AR to the details available at the assessee’s e-filing portal, which revealed as under:

	As per profile	As per PAN
Name	Harish Chhabda	Harish Chhabda
Date of Birth	11-Aug-1967	11-Aug-1967
Gender	Male	Male
Aadhaar Number	747760399564	747760399564
Primary Mobile Number	9425209127	-
Primary Email ID	chhabdahaarish@gmail.com	-
Address for Communication	H. No.490, Near Rly. Line, Sachdeva Nursing Home,	House No.10, Balaji Homes, Near Chhattisgarh Hotel,

	Gali, Samta Colony, Raipur	Vishal Nagar, Telibandha, Raipur-492 001
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Also, our attention was drawn by the Ld. AR to the copy of the PAN : ACAPC7574M of the assessee which clearly referred to the aforesaid date ,i.e., “05.10.2017” on which, the new address was provided in the PAN database on the basis of that as was available in his “Aadhaar Card”.

18. Considering the aforesaid facts, it is established beyond doubt that at the relevant point of time when the notice u/s. 143(2), dated 08.08.2013 was issued to the assessee, the jurisdiction over the case of the assessee on the basis of address provided in the PAN data base was vested with the ITO, Ward-1(1), Raipur. We, thus, are of the considered view that as the notice u/s. 143(2), dated 08.08.2013 was validly issued by the ITO, Ward-1(1), Raipur who at the relevant point of time was vested with the jurisdiction over the case of the assessee on the basis of his residential address that was available in his PAN database, therefore, no infirmity in the assumption of jurisdiction by him for issuing notice u/s 143(2), dated 08.08.2013 therein emerges. Our aforesaid view is fortified by the judgment of the Hon’ble Supreme Court in the case of the Pr. CIT Vs. I-Ven Interactive Limited (2019) 418 ITR 662(SC). In the case before the Hon’ble Apex Court, it was held that where the assessee had failed to file an application to change its address in the PAN database, and thus, the old

address continued then, in absence of any intimation to the A.O with respect to change in address no infirmity did arise from the notice issued u/s.143(2) of the Act at the address that was at the relevant point of time available in the PAN database. For the sake of clarity, the relevant observations of the Hon'ble Supreme Court are culled out as under:

“6. We have heard the learned counsel for the respective parties at length.

6.1 At the outset, it is required to be noted that notice under Section 143(2) of the 1961 Act was sent by the Assessing Officer to the assessee at the address as mentioned in the PAN database on 05.10.2007 and the same was within the time limit prescribed in proviso to Section 143(2) of the 1961 Act. However, it was the case on behalf of the assessee that the said notice was not served upon the assessee as the assessee changed its name and address and shifted to new address prior thereto and therefore the said notice was not served upon the assessee and by the time when subsequently the notices were served upon the assessee, notice under Section 143(2) of the 1961 Act was barred by the period prescribed in proviso to Section 143(2) of the 1961 Act and therefore the assessment order is bad in law. It was the case on behalf of the assessee that vide communication dated 06.12.2005 the assessee intimated to the Assessing Officer about the new address and despite the same the Assessing Officer sent the notice at the old address. However, it is required to be noted that the alleged communication dated 06.12.2005 is not forthcoming. Neither the same was produced before the Assessing Officer nor even the same has been produced before this Court. In the affidavit also, filed in compliance with order dated 21.08.2019, the assessee has stated that the alleged communication dated 06.12.2005 is not available. Thus, the assessee has failed to prove the alleged communication dated 06.12.2005. The only document available is Form No.18 filed with the ROC. Filing of Form18 with the ROC cannot be said to be an intimation to the Assessing Officer with respect to intimation of change in address. It appears that no application was made by the assessee to change the address in the PAN data base and in the PAN database the old address continued. Therefore, in absence of any intimation to the Assessing Officer with respect to change in address, the Assessing Officer was justified in issuing the notice at the address available as per the PAN database. Therefore, the Assessing Officer cannot be said to have committed any error and in fact the Assessing Officer was justified in sending the notice at the address as per the PAN database. If that is so, the notice dated 05.10.2007 can be said to be within the period prescribed in proviso to Section 143(2) of the 1961 Act. Once the notice is issued within the period prescribed as per the proviso to Section 143(2) of the Act, the same can be said to be sufficient compliance of Section 143(2) of the 1961 Act. Once the notice is sent within the period prescribed in the proviso to Section 143(2) of the 1961 Act, in that case, actual service of the notice upon the assessee

thereafter would be immaterial. In a given case, it may happen that though the notice is sent within the period prescribed, the assessee may avoid actual service of the notice till the period prescribed expired. Even in the relied upon case by the learned Senior Advocate for the assessee in the case of Hotel Blue Moon (supra), it is observed that the Assessing Officer must necessarily issue notice under Section 143(2) of the 1961 Act within the time prescribed in the proviso to Section 143(2) of the 1961 Act. Therefore, in the facts and circumstances of the case, the High Court is not justified in dismissing the appeal and confirming the orders passed by the learned C.I.T (Appeals) and the I.T.A.T. setting aside the assessment order solely on the ground that the assessment order is bad in law on the ground that subsequent service of notice upon the assessee under Section 143(2) of the 1961 Act was beyond the time prescribed in the proviso to Section 143(2) of the 1961 Act.

7. Now so far as the observations made by the High Court while concurring with the view of the learned Tribunal that merely by filing of return of income with the new address, it shall be enough for the assessee to discharge its legal responsibility for observing proper procedural steps as per the Companies Act and the Income Tax Act is concerned, we are of the opinion that mere mentioning of the new address in the return of income without specifically intimating the Assessing Officer with respect to change of address and without getting the PAN database changed, is not enough and sufficient. In absence of any specific intimation to the Assessing Officer with respect to change in address and/or change in the name of the assessee, the Assessing Officer would be justified in sending the notice at the available address mentioned in the PAN database of the assessee, more particularly when the return has been filed under EModule scheme. It is required to be noted that notices under Section 143(2) of the 1961 Act are issued on selection of case generated under automated system of the Department which picks up the address of the assessee from the database of the PAN. Therefore, the change of address in the database of PAN is must, in case of change in the name of the company and/or any change in the registered office or the corporate office and the same has to be intimated to the Registrar of Companies in the prescribed format (Form 18) and after completing with the said requirement, the assessee is required to approach the Department with the copy of the said document and the assessee is also required to make an application for change of address in the departmental database of PAN, which in the present case the assessee has failed to do so.

8. Now so far as the submission on behalf of the assessee that with respect to the Assessment Years 200405 and 200506, communications and the assessment orders were sent at the new address and therefore the Assessing Officer was in the knowledge of the new address is concerned, the same has been sufficiently explained by the Revenue.

9. In view of our findings, recorded hereinabove, the impugned judgment and order passed by the High Court as well as the orders passed by the learned C.I.T (Appeals) and the I.T.A.T holding the assessment order bad in law on the aforesaid ground cannot be sustained and the same deserve to be quashed and set aside. As the learned C.I.T (Appeals) has not considered the other grounds on merits and has

not considered the appeal on merits, the matter is required to be remanded to the learned C.I.T (Appeals) to consider the appeal on merits, in accordance with law.

10. Accordingly, the present Appeal is Allowed. The Impugned Judgment and Order passed by the High Court as well as the orders passed by the C.I.T (Appeals) and the I.T.A.T are hereby quashed and set aside. The matter is remanded to the learned C.I.T (Appeals) to consider the Appeal on merits on other grounds, in accordance with law. No costs.”

We, thus, on the basis of the facts involved in the case of the present assessee before us r.w the aforesaid settled position of law, are of the considered view, that now when the assessee had provided his residential address i.e. “...H. No.490, Near Rly. Line, Sachdeva Nursing Home, Gali, Samta Colony, Raipur” in his PAN database, then he would not be permitted to assail the validity of the notice issued u/s.143(2) dated 08.08.2013 by the ITO, Ward-1(1), Raipur i.e. the A.O who at the relevant point of time was validly vested with the territorial jurisdiction over his aforesaid residential address. In fact, it transpires that the aforesaid residential address of the assessee had remained available in the PAN database till 05.10.2017 i.e. upto the date on which the new address was made available pursuant to linking of his “Aadhaar Card” with the PAN. On the basis of the aforesaid facts, and drawing support from the judgment of the Hon’ble Supreme Court in the case of Pr. CIT Vs. I-Ven Interactive Limited (supra), we are of the considered view that no infirmity can be attributed to the notice u/s.143(2) of the Act, dated 08.08.2013 that was issued by the ITO, Ward-1(1), Raipur.

19. Apart from that, we are of the considered view that in case the jurisdiction over the assessee's case was vested with the ITO, Ward-1(2), Raipur, then, as per the mandate of Section 124(3) of the Act, the assessee having filed his return of income u/s.139(1) of the Act on 17.09.2012 was obligated to have called in question within a period of one month the validity of the jurisdiction that was assumed by the aforesaid A.O, which, we find that he had failed to do. Considering the fact that the ITO, Ward-1(1), Raipur who had validly issued notice u/s.143(2), dated 08.08.2013 to the assessee, we are of the view that pursuant to the restructuring and reallocation of the territorial jurisdictions of the AO's vide the CBDT Notification No.1/2014-15, dated 15.11.2014, the automatic transfer of the territorial jurisdiction over the case of the assessee from the ITO, Ward-1(1), Raipur to ITO, Ward-2(1), Raipur could also not be faulted. We, say so, for the reason that now when the ITO, Ward-1(1), Raipur pursuant to the residential address that was provided by the assessee in his PAN database was validly vested with the territorial jurisdiction over his case, therefore, the subsequent transfer of the territorial jurisdiction over the said residential area to ITO, Ward-2(1) could by no means be called in question by the assessee. We, thus, are of the considered view that as the territorial jurisdiction over the case of the assessee stood transferred to ITO, Ward-2(1), Raipur, therefore, the latter in exercise of his jurisdiction

had validly framed the assessment vide his order passed u/s.143(3), dated 18.03.2015.

20. We, thus, on the basis of our aforesaid deliberations are unable to concur with the claim of the assessee that the A.O, i.e., ITO, Ward-1(1), Raipur had wrongly assumed jurisdiction and issued notice u/s. 143(2), dated 08.08.2013. Also, we find no substance in the claim of the Ld. AR that the ITO, Ward-2(1), Raipur had exceeded his jurisdiction and framed the assessment in the case of the assessee vide his order passed u/s.143(3), dated 18.03.2015. Accordingly, finding no substance in the **additional ground of appeal** raised by the assessee before us, we dismiss the same in terms of our aforesaid observations.

21. As the Ld. AR had not placed any contentions on the merits of the case, and during the course of hearing of the appeal had limited his contention to the two fold issues, viz. (i) validity of the jurisdiction assumed by the A.O, i.e., ITO, Ward-1(1), Raipur for issuing notice u/s.143(2) of the Act; and (ii) validity of the assessment framed u/s 143(3), dated 18.03.2015 by the ITO, Ward-2(1), Raipur, therefore, we confine our adjudication to the aforesaid issues and refrain from adverting to the other grounds of appeal as has been raised by the assessee before us, which, thus are dismissed as not pressed.

22. In the result, appeal of the assessee is dismissed in terms of our aforesaid observations.

Order pronounced under rule 34(4) of the Appellate Tribunal Rules, 1963, by placing the details on the notice board.

Sd/-  
**G D PADMAHALI**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**RAVISH SOOD**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 12<sup>th</sup> December, 2022

\*\*\*SB

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G)
4. The Pr. CIT-1, Raipur (C.G)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,  
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.