

Service of scrutiny notice on wrong address of assessee - assessment order quashed: ITAT

Summary – The Delhi ITAT in a recent case of Ajay Raj, (the Assessee) held that Service of scrutiny notice on wrong address of assessee would require the assessment order to be quashed.

Facts

- The assessee filed his return and during the assessment proceedings, certain addition was made to assessee's income.
- The assessee raised objections to the assessment proceedings by raising a ground that the statutory notice under section 143(2) was not served on him.
- The Commissioner (Appeals) allowed partial relief to the assessee on merits.
- The assessee thus filed instant appeal.

Held

- The ITAT held that in the instant case the address which had been mentioned in the notice under section 143(2) was none of the addresses as provided in Rule 127(2) and, therefore, service of notice was not proper.
- Accordingly, the assessment made on this basis cannot be treated as valid assessment and, therefore, assessment order deserves to be treated as null and void and is liable to be quashed and annulled.