

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1746 OF 2009

The Commissioner of Income Tax ..Appellant.

V/s.

M/s. Pinakin Patel Associates ..Respondent.

Mr. K.R. Chaudhari for appellant.

Mr. K.B. Bhujle with P.V. Bhujle for respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 23RD SEPTEMBER, 2009.

P.C. :-

1. Heard learned counsel for the revenue. Perused appeal.
2. The question sought to be raised in the appeal is considered by the Tribunal in paragraph 8 of the impugned order. The Tribunal has recorded finding of fact that the changed / new address was factually communicated to the Revenue by the assessee as early as on 8/11/2001.
3. We were also shown the communication addressed by the assessee to the Income Tax Department wherein the assessee has nominated Shri M.P. Mehta, Income Tax Practitioner to receive all the communications and the order on the return of income filed by the assessee with details for reference such as PAN number, etc.

4. Even otherwise, the postal acknowledgment "*left*" can hardly be said to be a good service in view of the law laid down by this Court. The findings of fact recorded by the Tribunal is based on evidence with which no fault can be found. No substantial question of law arise in the appeal.

5. In the result, appeal is dismissed in limini with no order as to costs.

(J.P.DEVADHAR, J.)

(V.C.DAGA, J.)