

Analysis

Held “The Tribunal has come to the conclusion that the notices under Section 17(1) of the Act were issued in the wrong name, which were different than that of the assessee. According to the Tribunal the fact that the assessee-respondent duly received and complied with the notices would still not confer any jurisdiction on the Assessing Officer. In that regard, the Tribunal has placed reliance on the Division Bench judgments of Calcutta High Court rendered in the cases of Income Tax Officer v. Chandi Prasad Modi, [1979] 119 ITR 340 (Cal) & Commissioner of Income Tax v. Bibhuti Bhushan Mallick, [1987] 165 ITR 107 and another judgment of Allahabad High Court in the case of Madan Lal Agarwal v. Commissioner of Income Tax, Kanpur, [1983] 144 ITR 745.. Once the question has been answered by the High Courts of Calcutta and Allahabad then we do not feel persuaded to entertain the appeal as no substantial question of law warranting its admission would arise for determination”