

Show-cause notice isn't valid if assessee wasn't residing at address mentioned in notice at time of its issuance: HC

INCOME TAX : Where assessee was not residing at given address at time of issuance of show-cause notice against him on said address, impugned order passed under section 179 was in violation of principles of natural justice and same was to be quashed and set aside

Section [179](#) of the Income-tax Act, 1961 - Company in liquidation - Liabilities of directors (Show cause notice) - Assessment years 2008-09 and 2010-11 to 2012-13 - Whether where assessee was not residing at given address at time of issuance of show-cause notice against him on said address, impugned order passed under section 179 for recovering tax dues was in violation of principles of natural justice and was to be quashed and set aside - Held, yes [Paras 4 and 5] [In favour of assessee]

FACTS

■	The Assessing Officer passed order under section 179 for recovering the tax dues of the assessee.
■	The assessee contended that the order was passed without due service of notice, and hence, it was an <i>ex parte</i> order, and was therefore, in appeal before this Court.

Click below link for the judgment:

<https://www.taxmann.com/research/direct-tax-laws/top-story/101010000000340708/show-cause-notice-isnt-valid-if-assessee-wasnt-residing-at-address-mentioned-in-notice-at-time-of-its-issuance-hc-caselaws>

(Source: Taxmann.com)