

Principal Commissioner of Income Tax, Mumbai v. M/s I-Ven Interactive Limited, Mumbai

Civil Appeal No. 8132 of 2019 / Arising out of SLP (Civil) No. 3530 of 2019

[2019] 13 SCR 509 | 2019-10-18

Whether the AY 2006-07 assessment could be invalidated for later actual service when a section 143(2) notice had been issued and sent within time to the unchanged PAN address, and the assessee did not prove the alleged earlier address-change intimation to the officer.

143(2)

3-judge bench | Uday Umesh Lalit, J. | Indira Banerjee, J. | M. R. Shah, J.

Assessment years: 2006-07

01 FACTS OF THE CASE

For AY 2006-07 the company filed an E-Module return on 28 November 2006 declaring Rs. 3,38,71,716, followed by a hard copy on 5 December 2006. A section 143(2) notice was issued on 5 October 2007 to its address in the PAN database, and a further section 143(2) notice followed on 25 July 2008 to that address. The judgment also records section 142(1) notices dated 23 January, 25 July and 5 October 2008 as duly served. The representative appeared on 28 November and 4 December 2008, while objecting that the relevant notices were not received or that later service was out of time (paragraph 3).

The officer completed assessment on 24 December 2008, including a section 14A disallowance. The Commissioner (Appeals) invalidated the assessment for lack of timely valid section 143(2) notice; the Tribunal and Bombay High Court upheld that result. Revenue appealed (paragraphs 3.1-3.2).

The company claimed it had informed the officer of the new address by a letter dated 6 December 2005, relied on Form 18 filed with the Registrar of Companies and the address in its return, and pointed to correspondence/assessment orders for AYs 2004-05 and 2005-06 sent to the new address. Revenue disputed receipt of the alleged letter. Even after a Supreme Court order dated 21 August 2019 calling for an affidavit, the company said the letter was unavailable; it had not changed the old address in the PAN database (paragraphs 4.1-5.3 and 6.1).

Source: [reported judgment / paragraphs 2-5.3 / PDF pages 4, 5, 6, 7, 8 / judgment](#); [reported judgment / paragraphs 6.1 / PDF pages 8, 9 / judgment](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court treated the 5 October 2007 notice as issued and sent within the applicable time limit. The alleged 6 December 2005 intimation was not produced before the officer or Supreme Court and was not proved. Form 18 filed with the Registrar of Companies did not itself inform the Assessing Officer. With the old address continuing in the PAN database and no proved specific intimation, the officer was justified in using that address (paragraph 6.1).

In that factual setting the Court held that issue and dispatch within the prescribed period sufficiently complied with section 143(2); subsequent actual service after that period did not invalidate the assessment on the sole ground accepted below. It referred to Hotel Blue Moon for mandatory issue within time and noted the possibility that an assessee could delay actual service. The decision concerns an existing timely notice and the address record; it is not a decision curing complete non-issuance or a licence to disregard proved address-change intimation (paragraph 6.1).

Merely inserting the new address in the return was insufficient without specific intimation to the officer and updating the PAN database. The Court explained that selection notices under the E-Module system took the address from that database, and discussed the then-described sequence of ROC filing and a departmental change application. That historical administrative discussion should not be mistaken for independently verified current company or tax filing instructions (paragraph 7).

The Court said Revenue had sufficiently explained the argument based on AYs 2004-05 and 2005-06 communications, but did not set out that explanation or dates in paragraph 8. A publication note must not invent the missing chronology or assert that those orders necessarily predated or postdated the notice. Since the Commissioner (Appeals) had not examined the remaining merits, those grounds required remand rather than a Supreme Court determination of the section 14A adjustment (paragraphs 8-10).

Source: [reported judgment / paragraphs 6.1-10 / PDF pages 8, 9, 10, 11 / judgment](#); [official signed judgment / paragraphs 6.1-10 / PDF pages 9, 10, 11, 12, 13, 14 / judgment](#)

03 JUDICIAL DECISION

Revenue's appeal was allowed without costs. The High Court, Commissioner (Appeals) and Tribunal orders were quashed and the matter was remanded to the Commissioner (Appeals) to decide the appeal on its other merits grounds in accordance with law (paragraphs 9-10).

Source: [reported judgment / paragraphs 9-10 / PDF pages 10, 11 / judgment](#); [official signed judgment / paragraphs 9-10 / PDF pages 13, 14 / judgment](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue on the notice/jurisdiction ground; substantive assessment grounds remanded

Revenue appeal allowed; orders invalidating the assessment set aside; merits remanded to Commissioner (Appeals); no costs

Notice objection resolved; substantive disallowance and other appeal grounds not adjudicated by Supreme Court

Timely issue/dispatch to the unchanged PAN address, unproved specific intimation and the historical E-Module record control. No blanket current-law dispatch rule, cure for non-issuance, or approval of the section 14A disallowance.

Source: [official signed judgment / paragraphs 10 / PDF pages 14 / judgment](#)

05 AKHB REVIEW POINT

Maintain a dated address-change trail for each relevant system: the corporate filing, specific tax-department intimation and PAN update, with acknowledgments. Compare those dates with the return, issue/dispatch and actual service of each notice. An allegation of an earlier letter is weaker than the letter and proof of receipt; a new address in one record should not be assumed to update all systems.

Read the result with its factual premise: the officer actually issued and sent the notice in time to the unchanged PAN address and the alleged contrary intimation was unproved. A case of no notice ever issued, or of proven prior intimation, calls for a distinct analysis. Do not import section 292BB as this judgment's ratio: it is not the provision on which the Court decided this appeal.

Track the remedy accurately. This was a Revenue success on the notice ground with remand of the unexamined merits, not Supreme Court approval of the amount disallowed. Verify the applicable statutory version, modern service rules and address-update process before using the judgment for a present assessment; no automatic 2025 Act mapping is made.

Source: [reported judgment / paragraphs 3; 6.1-10 / PDF pages 4, 5, 8, 9, 10, 11 / judgment](#)

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

142(1); 143(1); 143(3); 14A

PROVISION-SPECIFIC SCOPE

1.

Act: Income-tax Act, 1961

Section: 143(2) and proviso

Role: principal notice provision

Basis: Timely notice actually issued and sent to the available PAN address; effect of unproved address-change intimation and later actual service.

2.

Act: Income-tax Act, 1961

Section: 142(1); 143(1); 143(3)

Role: procedural background

Basis: Questionnaires, processing of return and scrutiny assessment.

3.

Act: Income-tax Act, 1961

Section: 14A

Role: unexamined merits background

Basis: The challenged assessment included a disallowance; Supreme Court remitted the other grounds instead of determining that disallowance.

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

M. R. Shah, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official signed judgment\)](#)

Identified source rendition: 14 PDF pages; SHA-256

9d70c9250ce9df4914ed206773e4fd27da520c421fd8268faf988e88d3cada7e. Original bytes preserved. Judicial text from leave granted through paragraphs 2-10 on physical pages 1-14; operative remand, three signatures and date on page 14.

Cover, signatures/date, selected substantive passages and operative disposition checked against the fully read reported judicial text; no claim of an independent full reread of this separate rendition.

[Open cited source rendition](#)

The reported opening headnote says the assessment order was confirmed below; judicial paragraphs 2 and 3.2 show that the lower appellate authorities invalidated it. The note follows the judicial body.

The AYs 2004-05 and 2005-06 correspondence argument is acknowledged in paragraph 8 but the accepted Revenue explanation is not narrated; no dates or rationale are invented.

The source records disallowance and total-income figures without a reconciliation and refers to Rule 8. No alternative amount or rule number is silently supplied, and the underlying merits remain remanded.

Section 292BB is not the stated basis of this judgment. Timely notice/address facts are distinct from complete non-issuance.

The three-judge bench is verified from reported cover and official signatures; no two-judge metadata shortcut is used.

Reported citation verified on the reported cover. No neutral citation inferred from catalogue metadata.

AY 2006-07 is the assessment in appeal. AYs 2004-05 and 2005-06 appear only in the assessee's argument that earlier assessment correspondence showed departmental awareness of the new address.

STATUTORY SCOPE

The section 143(2) proviso and E-Module/PAN-database notice procedure applied for AY 2006-07. Historic Form 18 and administrative process are described as part of that record, not certified as current compliance instructions.

No automatic Income-tax Act, 2025 crosswalk, present-law certification or comprehensive later-treatment audit.

LATER TREATMENT

Source checked 2026-10-04. Subsequent judicial treatment and later statutory changes have not been comprehensively verified. Any separately identified intra-proceeding link is limited to the two reviewed decisions and is not a citator or current-law certificate.

IDENTIFIED SOURCE LINKS

[official signed judgment - PDF pages: 14](#)

SHA-256: 9d70c9250ce9df4914ed206773e4fd27da520c421fd8268faf988e88d3cada7e

[reported judgment - PDF pages: 11](#)

SHA-256: c6e4e0a48b467b5ba3fa8fb55fd5af7a14c269fd622450a8cc27898fff85b71c

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