ASSESSMENT PROCEEDINGS – Procedure and Practical Issues

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The assessment order is the bedrock or the pillar of all proceedings under the Income Tax Act, be they appellate proceedings, recovery proceedings, or penalty and prosecution proceedings. Hence, it is of paramount importance that the Assessing Officer ("AO") is given all the material necessary for the framing of a judicious assessment order.

Assessment Orders fall in two categories that are commonly referred to as Summary Orders and Scrutiny Orders. Summary Orders, which is not an order but an intimation under sec. 143(1), are those where the AO accepts the return of income ("ROI") filed by the assessee by making the basic and obvious corrections, such as arithmetical errors and incorrect claims. Scrutiny Orders are, as the expression suggests, assessment orders passed under sec. 143(3) after making the necessary scrutiny of the ROI filed. We are more concerned here with Scrutiny Orders.

Inquiry before assessment: A scrutiny assessment order is always preceded by the issue of notice under sec. 143(2). This notice can be further supported by a notice under sec. 142(1) calling for certain information/details.

Section 142(1): Notice under sec. 142(1) is issued only when an ROI is already filed, or the time limit for filing the return is over. This notice is issued for either asking the assessee to file the ROI or to call for details where the ROI has been filed. However, no such information can be called for relating to a period more than three years prior to the previous year. If the AO desires details of assets and liabilities not included in the accounts he shall do so only after obtaining the previous approval of the Joint Commissioner.

Section 142(2A): Under the provisions of sec. 142(2A) the AO can direct the assessee to get his accounts audited (special audit, in common parlance) having regard to the nature and complexity of accounts, and the interest of revenue. The accounts of the assessee can be got audited by an accountant nominated by the CIT or the CCIT, but only after the previous approval of the CIT or the CCIT. It is incumbent upon the AO to give the assessee a reasonable opportunity of being heard before such a reference is made. This audit has to be done within 180 days from the date on which this direction is received by the assessee.

Section 143(2): This is the key that opens the door of a scrutiny assessment. It is issued only when the ROI has been filed, and permits the AO to make an assessment order after scrutinising the details filed, the evidence produced by the assessee and after taking into account all relevant material that the AO has gathered. Notice under sec. 143(2) has to be 'served' upon the assessee within a period of six months from the end of the financial year in which the return is furnished. The AO derives his jurisdiction to pass an assessment order only after the compliance of the conditions laid down in sec. 143(2), viz service upon the assessee, and adherence to the time limit. Failure to adhere to this time limit results in the assessment order being non-est and bad in law. It was held by the Supreme Court in **Hotel Blue Moon 321 ITR 363 (SC)** that *"Omission on the part of*

the assessing authority to issue notice under section 143(2) cannot be a procedural irregularity and is not curable. Therefore, the requirement of notice under section 143(2) cannot be dispensed with".

Service of notice is done as per section 282. The modes of service of notice is by post or courier as may be approved by CBDT, in the manner provided under the Code of Civil Procedure, in the form of any electronic record as per Chapter IV of the Information Technology Act, or by any means as provided by the CBDT.

In **Mascomptel India Ltd (2012) 345 ITR 58 (Delhi)** the AO had issued a notice under section 143 (2) which could not be served and was received back with the postal remark of the postal authority that no such person existed at the above mentioned address. An inspector was deputed to serve the notice personally but he also reported that the company was not available at the address. The Assessing Officer thereafter served the notice by affixture. The assessment was made ex-parte. On appeal the Commissioner (Appeals) and Tribunal held that the service by affixture was not valid as the assessee had mentioned a different address in the return of income-tax for the assessment year 2006-07. On appeal by the revenue, the Court held that no attempt was made to serve the assessee on the correct address which was available with the department and in fact stated in the return of the income for the assessment year 2006-07. Subsequent attempt to serve another notice long after the expiry of the limitation period prescribed by the proviso could not help the assessee.

Sec. 292BB: This section may be kept in mind while on the subject of 'service' of notice under sec. 143(2). This section was introduced w.e.f. 1.4.2008. Briefly, it states that even if a notice under sec. 143(2) has not been 'served' upon the assessee, the notice will be deemed to have been served upon the assessee if the assessee has appeared in any proceeding or co-operated in any enquiry relating to an assessment or reassessment. In **Mukesh Kumar Agarwal (2012) 345 ITR 29 (All.)** the Tribunal held that as the mandatory notice under section 143(2) was not issued the order is bad in law. Revenue filed an appeal before the High Court and contended that the Supreme Court in Asst.CIT v. Hotel Blue Moon (2010) 321 ITR 362 (SC), did not have an occasion to consider section 292BB as the said section was inserted by the Finance Act, 2008. The court held that section 292BB is a rule of evidence, which validates the notice in certain circumstances. However, it cannot validate the non issue of notice which is mandatory and very foundation of the jurisdiction of Assessing Officer, hence non consideration of section 292BB will not have any effect on the judgment in Hotel Blue Moon. Hence, the High Court dismissed the appeal of revenue.

Assessment Proceedings: As stated above, notice under sec. 143(2) permits the AO to make an assessment order after scrutinising the details filed, the evidence produced by the assessee and after taking into account all relevant material that the AO has gathered. It is therefore of utmost importance that all details in support of claims made by the assessee must be produced before the AO. Not furnishing the details in full in support of the assessee's claim has far-reaching consequences. Evidence not submitted at the initial stage may not be allowed to be submitted at the appellate proceedings, unless prevented from doing so at the assessment stage. **Rule 46A** of the I.T. Rules specifically disentitles the assessee from producing additional evidence other than what was submitted before the AO except where the AO did not accept the evidence, or where the

assessee was prevented by sufficient cause from producing the same before the AO, or where the AO passed the assessment order without giving sufficient opportunity to the assessee to produce the relevant evidence. **Rule 29** of the Appellate Tribunal Rules says the same thing. Parties to the appeal shall not be entitled to produce additional evidence either oral or documentary. However, the Tribunal will permit any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders, or if the authorities below have passed their orders without giving sufficient opportunity to the assessee to adduce evidence.

From the above summary the points that emerge are that the initial burden of establishing the correctness of the return filed or to prove a claim is that of the assessee, and if the AO wants to depart from the same by showing that the claim is not tenable then the burden shifts to the AO who should then produce such evidence to prove the contrary.

Natural Justice: The other point is the need for a hearing, or natural justice. A basic principle of law is that no man shall be condemned unheard. Thus, if the AO has granted a hearing and for some reason the assessee is unable to keep that appointment it is in the latter's interest to seek an adjournment after giving his reasons. Failure to be present at the hearing granted, or failure to present evidence can result in a Best Judgment Assessment or an ex-parte order, as it is commonly called. Sec. 144 states that where any person has failed to file the ROI, or failed to comply with the terms of notice issued under sec. 142(1) or 143(2), then the AO shall make an assessment to the best of his judgment taking into account the relevant material available. The only defence that is available to the assessee is to establish that there was a sufficient ground for failure to attend before the AO. Rule 46A of the Income Tax Rules and Rule 29 of the Appellate Tribunal Rules will come to play here. Reference is also invited to **Mascomptel India Ltd (2012) 345 ITR 58 (Delhi)** referred to above.

Section 145 - Method of Accounting: Section 145 lays down the Method of Accounting. The section states, briefly, that the assessee's income will be computed in accordance with the cash or mercantile system of accounting regularly employed by the assessee. Section 145(3) also lays down that where the AO is not satisfied about the correctness or completeness of the accounts, or if the accounting standards have not been regularly followed, the AO may make a best judgment assessment as in sec. 144. Two decisions are important. In **Modi Rubber 230 ITR 820 (Del)** it was held that the method of valuation of closing stock regularly adopted by the assessee can be rejected only if in the opinion of the taxing authorities the income could not be properly deduced. The finding of the Tribunal that the method adopted by the assessee was a recognized and scientific method, and regularly followed, was not going to cause loss to revenue was a finding of fact. No question of law arises. This principle, that there should be a loss to revenue for invoking sec. 145, was reinforced in **Realest Builders and Services 307 ITR 202 (SC)** where the assessee chose to adopt a different method of accounting. The SC held that a vital aspect to be seen is whether the method adopted by the assessee results in underestimation of profits, for which the facts and figures to demonstrate this have to be given by the AO. These two judgments also serve to highlight the importance of burden of proof, viz. The AO has to show by evidence that the assessee's claim was untenable.

SEARCH ASSESSMENTS

Search Assessments under sec 153A: Before coming to this it is necessary to point out briefly the importance of the validity of the search. The assessment order is void ab initio if no search warrant was served upon the assessee. The absence of the search warrant renders the assessment order without jurisdiction, illegal, *ab initio* void and *non est*. As held in **Dhiraj Suri 98 ITD 187 (Del)** following **Ms Rohini Walia 289 ITR 328 (Del)**

> The copy of the Panchnama says that the warrant in the case has been issued in the name of J who is the assessee's husband. . . Thus, it is seen that there is no search warrant in the name of the assessee. A search is a prerequisite for the initiation of block assessment proceedings. A search under s. 132 is person specific and not premises specific. It follows that if the name of the assessee against whom the block assessment has been made, does not figure in the warrant of authorisation issued under s. 132, the block assessment would be unauthorised, void ab initio.

New provisions relating to search assessments have come into force w.e.f. 1.6.2003. Briefly, sec. 153A states that where a search has been initiated aftaer 31st May 2003 the AO shall issue a notice to such person requiring him to furnish a return of income in respect of each of the six assessment years immediately preceding the search assessment year, and assess or reassess the total income of these years. Any assessment or reassessment that is pending within this period of six years shall abate. Abatement takes place only in respect of a pending assessment. The pending assessments will now be covered by section 153A. In other cases that have not abated and which have already been assessed, in addition to the assessed income the assessment will be made under sec. 153A on the basis of incriminating material.

It was held in **All Cargo Global Logistics Ltd v. DCIT (2012)137 ITD 287/ 74 DTR 89 / 147 TTJ 513/18 ITR 106 (SB)(Mum)(Trib)** that additions cannot be made under section 153A assessment if no incriminating documents were found in the course of search. Held by the Special Bench: In other cases, in addition to the income that has already been assessed, the assessment u/s 153A will be made on the basis of incriminating material i.e. (a) the books of accounts and other documents found in the course of the search but not produced in the course of original assessment and (b) undisclosed income or property disclosed in the course of search. In short, no additions can be made without evidence that has stood the test of legal principles, as held in **Dhakeswari Cotton Mills 26 ITR 775.**

It does not matter whether or not incriminating material has been found in the course of the search. Once the warrant of authorization or requisition is issued and search is conducted and the Panchanama is drawn, all the relevant six assessment years will get reopened irrespective of any incriminating material is found or not in respect of any particular assessment year falling within the relevant six assessment years. Please see **Mansukh Kanjibhai Shah (Dr) v. Asstt. CIT (2011) 129 ITD 376 (Ahd)(Trib)**.

Following the **All Cargo Global Logistics Ltd** decision, it was held that only the assessments pending before the Assessing Officer for completion shall abate for fresh assessment. As regards the completed assessments it was held that the issues decided in the completed assessments cannot be reconsidered and re-adjudicated unless there is some fresh material found during the course of search in relation to such points. **Guruprerana Enterprises v Asst CIT (2011) 57 DTR 465 (Mumbai) (Trib).**

Search assessments under sec. 153C: Section 153C speaks of two entities: the person searched u/s 153A, and "a person other than the person referred to in s. 153A". Sec. 153C is invoked where the AO of the person searched u/s 153A is satisfied that money, bullion, etc belongs to the other person. Sec. 153C is *in pari materia* with the old section 158BD. Both the sections speak of "Where the AO is satisfied". This recording of satisfaction is necessary and imperative, the absence of which renders the assessment void. As held in **Manish Maheshwari 289 ITR 341 (SC)** AO having neither recorded the satisfaction that undisclosed income belongs to any person, other than the person searched nor handed over the books of account, documents, etc. to the AO having jurisdiction over the matter, the impugned proceedings under s. 158BD cannot be sustained.

In **P. Sathyanarayanan 50 SOT 168 (Chennai)** a search and seizure operation was carried on residential and business premises of assessee's father. Notice under s. 153C, read with s. 153A, was issued to the assessee on basis of the seized material. Assessee contended that notice issued under s. 153C r.w.s. 153A was invalid on ground that no satisfaction had been recorded in the case of the present assessee and consequential assessment was to be annulled. Held, that AO is required to record satisfaction before issuance of notice under s. 153C r.w.s. 153A. Revenue has not been able to show any recording of satisfaction either in case of searched person or in case of the assessee. Notice issued under s. 153C read with s. 153A was quashed, and consequential assessment annulled.

Thus, in the absence of any satisfaction recorded u/s 153A the entire assessment proceedings culminating in the assessment order are non est, null and void.

For purpose of attracting S. 153C, the document seized must not only be a 'speaking one', but also prima facie 'incriminating one'. As held in **Sinhgad Technical Education Society vs ACIT(2011) 57 DTR 241 / 140 TTJ 233(Pune)(Trib)** the documents cannot be said "incriminating one", merely because it contains the notings of entries which are already recorded in books of accounts or is subjected to scrutiny of Assessing officer in the past in regular assessment u/s. 143(3) of the Act.

REASSESSMENT

Reassessment: There are 2 distinct provisions under the Income Tax Act that safeguard the interest of Revenue:

a) Section 147 : Income escaping assessment (commonly called reassessment),
b) Section 263 : Revision of orders by the Commissioner

The goal of both these sections is the same, viz, to assess income that the AO failed to assess. However, the situations and conditions are different.

Section 2(8) says that assessment includes reassessment.

A) Notice u/s 148 for re-assessment can be issued if the following conditions of s. 147 and s. 148 are present:

i. the AO has reason to believe that any income chargeable to tax has escaped assessment (emphasis supplied).

ii. no action shall be taken after the expiry of four years from the end of the relevant assessment year if the assessment order was passed under sec. 143(3), unless the assessee has failed to file the return of income or has failed to disclose fully and truly all material facts necessary for his assessment. This factor must be specifically brought out in the reasons recorded (emphasis supplied).

iii. As per sec. 148(2) the AO shall before issuing any notice record his reasons for doing so (emphasis supplied).

The above conditions can be broken up as follows:

i. The Assessing Officer:

The belief that income chargeable to tax has escaped assessment has to be of the AO, and not of anyone else. Opinion on legal issue pointed by Audit Party. This amounts to change of opinion. Notice not valid.

I.M.C. Ltd	**261 ITR 731 (Cal)**
SAMBHAR SALT	**262 ITR 675 (Raj)**
LUCAS TVS	**249 ITR 306 (SC)**
IENS	**119 ITR 996 (SC)**

ii. Has reason to believe that income has escaped assessment:

Notice issued without any facts and figures being vague will not justify formation of belief.

ALL INDIA CHILDREN'S CARE	**87 ITD 209 (All)**

iii. The AO has recorded his reasons before issuing notice u/s 148

Assessing Officer raised specific and pointed queries in s. 143(3) assessment, - AO cannot be said to have formed any opinion if explicit opinion not recorded. The question of change of opinion arises when the AO forms an opinion and decides not to make an addition and holds that the assessee is correct. Here, though the AO had asked specific and pointed queries there was no discussion, ground or reason why addition was not made in-spite of the assessee's failure to furnish conformation and details to that extent. The argument that when the assessment order does not record any explicit opinion on the aspects now sought to be examined, it must be presumed that those aspects were present to the mind of the AO and had been held in favour of the assessee is too far-fetched a proposition to merit acceptance. The term "failure" on the part of the assessee is not restricted only to the income-tax return but extends also to the assessment proceedings. If the assessee does not disclose or furnish to the AO complete and correct information and details it is required and under an obligation to disclose, there is a failure on its part.

Dalmia Pvt. Ltd. v CIT(Delhi High Court)(www.itatonline.org)

B) Reassessment, however, cannot be done IF:

i. 4 years have elapsed from the end of the relevant assessment year, unless the income chargeable to tax that has escaped assessment exceeds Rs. 1 lakh

ii. Beyond a period of 6 years from the end of the relevant assessment year

iii. The AO has not recorded his reasons for issue of notice u/s 148

If the original order sought to be remedied was passed u/s 143(3), no notice for reassessment can be issued after 4 years from the end of the said assessment year, unless the income chargeable has escaped assessment due to the assessee's failure to file a return of income u/s 139 or in response to notice issued u/ss 142(1)/148, or to disclose fully and truly all material facts.

The provisions and the implications of section 147 have been beautifully explained and discussed in **CIT v KELVINATOR OF INDIA 256 ITR 1 (Del)(FB),** which has been affirmed by the Apex Court in 320 ITR 561.

It was held in **Rajat Export Import India P Ltd 341 ITR 135 (Del)** that when reasons are recorded for reopening the assessment the Assessing Officer is not required to build a foolproof case for making addition to the assessee's income; all that is required to do at that stage is to form a prima facie opinion or belief that income has escaped assessment. What these three essentials mean can be best illustrated in light of a few judgments given below.

a) Reassessment notice was issued after 4 years. It was held by the Bombay High Court that the reasons recorded must be based on evidence. The AO must disclose in the reasons as to which fact or material not disclosed by the assessee fully and truly was

necessary for assessment so as to establish the vital link between reasons and the evidence. That vital link is the safeguard against arbitrary reopening of the concluded assessment. Held, the notice was clearly beyond 4 years. The reasons recorded by the AO nowhere stated there was failure on the part of the assessee to disclose truly and fully all material facts. Hence, the AO had no jurisdiction to reopen the assessment proceedings. Notice quashed. **Hindustan Lever 268 ITR 332 (Bom)**

b) The assessment was completed under section 143(3). The assessment was re-opened after four years on the ground that the assessee has claimed melting loss in excess of 7.24 percent. The assessee objected for reopening , which was rejected by the Assessing Officer. The assessee challenged the order by writ petition. The Court allowed the petition and held that there is no allegation in the reasons of failure on the part of the assessee to state fully and truly all material facts necessary for assessment and the assessment having made after verification of records, reopening after four years was not sustainable. **Shriram Foundry Ltd (2012) 70 DTR 201 / 250 CTR 116 (Bom.)**

c) Assessee had disclosed the waiver of loans in the notes on account. The Assessing Officer called for details and after being satisfied with the explanation the assessment was passed under section 143(3).Thereafter the notice was issued after the expiry of four years to reopen the assessment. The assessee challenged the reassessment proceedings. The Court held that there was no failure on the part of assessee to disclosure material facts hence the reassessment after four years held to be invalid**. Kimplas Trenton Fittings Ltd. (2012) 340 ITR 299 (Bom.)**

d) On the other hand, consider this judgment to distinguish what is meant by a full and true disclosure. Assessee disclosed long term capital gains of Rs. 23.19 crores in its return of income and sought exemption under section 54EC of Rs. 23.24 crores. Assessment was completed under section 143(3). The AO issued notice under section 148. The assessee challenged the notice in a writ petition. The Court held that Assessee having claimed exemption under section 54EC without making any reference to the dates on which amounts were invested in the specified bonds either in the return or in the disclosures which were made in response to the query of the AO, there was no full and proper disclosure of all material facts by the assessee, and therefore, AO was justified in reopening the assessment beyond the period of four years on the ground that income has escaped assessment. **Indian Hume Pipe Co. Ltd. (2012) 348 ITR 439 (Bom.)**

e) Some new facts or material should be present to enable the AO to reopen the assessment. The petitioner had been returning its income from plying oil tankers for several years. The claim towards driver's expenses was within the knowledge of the assessing officer at the stage of original assessment. The finding of the successor–in-office ignored the findings of the predecessor on the issue and disallowed the expenses in entirety. Held, it was a case of change of opinion on the same set of facts and could not be permitted. The reassessment was not valid and was liable to be quashed. **Kumar Stores v. CIT (2012) 340 ITR 90 (Patna)**

f) Allowance of bad debt was specifically raised in the original assessment proceedings and on receiving explanation from assessee the claim of assessee was

allowed, reassessment held to be invalid (A. Y. 2004-05). **Yash Raj Films P. Ltd. vs. ACIT (2011) 332 ITR 428 (Bom)**

g) Opinion of DVO cannot be basis for reopening assessment **DHARIYA CONSTRUCTION Co. 328 ITR 515 (SC)**

h) Where assessment was completed holding that the income from conversion of equity share from stock-in-trade to investment was business income. Reassessment proceedings initiated merely by taking view that income should taxed under the head short term capital gain amounted to a mere change of opinion as such liable to be quashed. **Ritu Investment P. Ltd. vs. CIT (2011) 51 DTR 162 (Del.)(High Court)**

i) In **Pirojsha Godrej Foundation vs. Asst. Director of Income tax (2011) 44 SOT 24 (Mum.)(URO)(Trib.)** the original assessment order was made under section 143(1) and the re opening of the assessment was initiated within a period of 4 years. It was held that it was still necessary that there should be reasons to believe that income had escaped assessment and such reasons are subject to judicial scrutiny. There essentially have to be valid reasons to believe that income has escaped assessment and these reasons on standalone basis must be considered appropriate for arriving at the conclusion arrived at by the officer recording the reasons. In view of the above the initiation of reassessment proceedings in the instant case by the Assessing Officer was held bad in law and the proceedings were quashed. (A. Y. 2001-02)

j) As held in **Indian Hume Pipe Co. Ltd. (2012) 348 ITR 439 (Bom.)** above, material facts must be disclosed during assessment proceedings: It was held that it was the duty of the assessee to bring to the notice of the Assessing Officer particular items in the books of account or portions of documents which are relevant. Material facts are those facts which if taken into account they would have an adverse affect on assessee by the higher assessment of income than the one actually made. (**Consolidated Photo 281 ITR 394 (Del.)**

C) The AO can

i. Apart from the specific income chargeable to tax that has escaped assessment, assess or reassess any other income that has escaped assessment

ii. Assess or reassess that income which does not form part of the reasons recorded before issue of notice u/s 148 (s. 147 Expln 3):

Once assessment is reopened for bringing to tax any income that escaped assessment then the AO has to assess or reassess such income as also any other income chargeable to tax that has escaped assessment.

Best Wood Industries 331 ITR 63 Ker (FB)

If AO does not assess income for which reasons were recorded u/s 147, he cannot assess other income u/s 147. Though Explanation 3 to s. 147 inserted by the F.A. 2009 w.e.f 1.4.1989 permits the AO to assess or reassess income which has escaped assessment even if the recorded reasons have not been recorded with regard to such items, it is essential that the items in respect of which the reasons had been recorded are assessed. If the AO accepts that the items for which reasons are recorded have not escaped assessment, it means he had no "reasons to believe that income has escaped assessment" and the issue of the notice becomes invalid. If so, he has no jurisdiction to assess any other income. (**Jet Airways 331 ITR 236 (Bom)** followed).
Ranbaxy Laboratories Ltd. vs CIT (2011) 60 DTR 77(Delhi High Court).

SECTION 148

Before making the assessment or re-assessment the AO shall serve a notice asking him to furnish the return of income, and the provisions of the Act will apply as though this was a return filed u/s 139.

Non issue of Notice under sec. 143(2)
It is mandatory not merely procedural for the Assessing Officer to issue notice under section 143(2). If the notice is not served within the prescribed period, the assessment order is invalid **(Pawan Gupta 318 ITR 322 (Del.), Hotel Blue Moon 321 ITR 362 (SC)** & **C. Palaniappan 284 ITR 257 (Mad.)**

Where notice u/s 148 has been issued, the assessee is duty bound to file the return of income. After filing the ROI the assessee can seek reasons for the notice of reassessment. The AO is then obliged to supply the reasons recorded within a reasonable time. On receipt of these reasons the assessee can file his objections to the notice issued. The AO is bound to dispose of the objections raised by a speaking order before proceeding with the re-assessment.
GKN DRIVESHAFTS 259 ITR 19 (SC)

While the AO is required to record reasons, Law does not mandate the AO to suo moto supply the reasons to the assessee. It is for the assessee to demand the reasons and raise objections to the reopening which the AO is required to dispose of by passing a speaking order. As the assessee did not ask for the reasons and instead participated in the reassessment proceedings, the Tribunal could not have restored the matter back to the file of the AO and give another opportunity to the assessee to raise objections to the "reasons to believe" recorded by the AO. It is trite that what cannot be done directly, it is not allowed indirectly as well. This novel and ingenuousness method adopted by the Tribunal in setting aside the reassessment orders on merits cannot be accepted. However, also held that as the assessee had challenged the validity of reassessment before the CIT(A), it ought to have been provided with the reasons and so the matter was remitted for supply of reasons. **CIT vs Safetag International India Pvt. Ltd. 322 ITR 622 (Delhi)**

SECTION 149.

Time limit for issue of notice:

s. 149 – Meaning of "issue" – Mere signing of notice is not sufficient – Date of issue would be date on which notice was handed over for service to proper officer (like in post office) – Notice for AY 2003-04 signed on 31.3.2010 and sent to Speed Post centre on 7.4.2010 – Notice time-barred.

KANUBHAI M. PATEL (HUF) **334 ITR 25 (Guj)**