

**Chief Justice's Court**

**Case :-** WRIT TAX No. - 1184 of 2023

**Petitioner :-** Sweety Srivastava

**Respondent :-** Union Of India And 2 Others

**Counsel for Petitioner :-** Sujeet Kumar, Chhaya Gupta

**Counsel for Respondent :-** A.S.G.I., C.S.C., Gaurav Mahajan

**Hon'ble Pritinker Diwaker, Chief Justice**

**Hon'ble Ashutosh Srivastava, J.**

Shri Sujeet Kumar, learned counsel for the petitioner, Shri Ankur Agarwal, learned counsel for the State and Shri Gaurav Mahajan, learned counsel for the Revenue.

The challenge in this writ petition is to the impugned order dated 23.2.2023 passed by the respondent No. 3 consequent to notice issued to the husband of the petitioner, who died on 27.2.2020.

Counsel for the petitioner submits that notice for recovery cannot be issued to a dead person and it ought to have been issued either to the petitioner or other legal heirs.

Shri Gaurav Mahajan, learned counsel for the Revenue submits that impugned order can be set aside with the direction to the Revenue to issue fresh notice to the petitioner or other legal heirs, in accordance with law and thereafter proceed to pass fresh order.

Submissions made by Shri Mahajan appears to be reasonable.

In view of above, the impugned order dated 23.2.2023 is set aside with liberty to the Revenue to issue fresh notice either to the petitioner or other legal heirs and thereafter pass fresh orders, if there is no other legal impediment.

With the aforesaid observation, the writ petition stands ***allowed***.

**Order Date :-** 16.10.2023

Ravi Prakash

(Ashutosh Srivastava, J.) (Pritinker Diwaker, CJ)