

daughter, viz., Ms. Payal Banka, who was a spinster died on 16th July, 2015 and a photocopy of her death certificate is also annexed to the petition.

4 During her lifetime the deceased was doing business as Sub-Broker with various Stock Exchanges in India. The petitioner is also carrying on business as Sub-Broker with various Stock Exchanges in India. It is stated that the Heirship Certificate is required for the purpose of claiming setting off all losses incurred in the single account business as against the profits, if any, from the individual business of the petitioner at the time of filing statutory returns and to deal/represent on behalf of the deceased with the Income Tax Department on behalf of the estate of the deceased subject to the provisions of the Income Tax Act and other law.

5 It is stated in the petition that no other application has been filed in any District Court or before any District Judge or any other forum for Probate or any Will or Letters of Administration with or without will annexed thereto or any succession certificate. Therefore, there is no impediment to the grant of relief as prayed for in the petition.

6 In the circumstances, the petition is made absolute in favour of the petitioner – Vijay Kumar Banka and Mrs. Pooja Vijay Kumar Hamir Vasiya.

7 All concerned to act on a copy of this order duly authenticated
by the Associate of this court.

(K.R. SHRIRAM, J.)