S/L 46
06.12.2021
Court. No. 2
cm

WPA 15171 of 2021
Vinod Agarwal
Vs.
Assistant Commissioner of Income Tax, Central Circle 4(1)
Kolkata & Ors.
(Through Video Conference)

Mr. Abhratosh Majumder, Ld. Sr. Adv.
Mr. Arijit Chakraborti
Ms. Anupa Banerjee
Ms. Pooja Shukla
.... For the Petitioner.
Mr. S. Roy Chowdhury
Mr. Ashok Bhowmik
... For the Respondents.

Affidavit of service filed in court today be kept with the record.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned notice dated 26th January, 2021 under Section 142(1) of the Income Tax Act, 1961 and subsequent assessment orders on the basis of the aforesaid notice on the ground that the impugned notice has been issued against a dead person which on the face of it is null and void.

Mr. Majumdar, learned Senior Advocate appearing for the petitioner in support of his contention has relied on the death certificate of the noticee as appears at Page 28 of the writ petition from which it appears that the date of death of the noticee is on 19th November, 2019.

Mr. Chowdhury, learned advocate appearing for the respondents is not in a position to contradict these allegations which are substantiated by record.

Considering the facts of the case and submission of the parties, this writ petition being WPA 15171 of 2021 is disposed of by quashing the aforesaid impugned notice and subsequent assessment order on the basis of the impugned notice under Section 142(1) of the Act.

(Md. Nizamuddin, J.)