10-02-2022
Item No.40
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.1702 of 2022
Mr. Piyush Goenka
-vs-
The Income Tax Officer, Ward No.44(2) & Ors.

Mr. Avra Mazumder
Mr. K. Roy ...for the petitioner

Mr. Tilak Mitra ...for the revenue

Affidavit of service filed in court be taken on record.

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned notice dated June 30, 2021 under section 148 of the Income Tax Act, 1961 on the grounds that the impugned notice has been issued against a dead person which, on the face of it, is null and void.

Mr Mazumder, learned advocate appearing for the petitioner, in support of his contention has relied on the death certificate of the noticee as appears on page 19 of the writ petition from which it appears that the date of death of the noticee is July 31, 2019 and this fact was already intimated to the respondents on December 22, 2020 as appears from page 23 of the writ petition.

Mr Mitra, learned advocate appearing for the revenue, 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 No.1702 of 2022 is disposed of** by quashing the aforesaid impugned notice dated June 30, 2021 under section 148 of the Act.

However, quashing of the impugned notice will not prevent the respondents concerned from initiating any fresh proceeding, if law permits.

[Md. Nizamuddin, J]