26.04.2022.
p.b.
Sl. No.19.

W.P.A. 6859 of 2022

Vatsal S Shah
Vs.
Union of India & Ors.

Mr. Binayak Gupta.
........for the petitioner.
Mr. P. Dudharia.
.........for the respondents.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned notice dated 31st March, 2021 under Section 148 of the Income Tax Act, 1961 relating to the assessment year 2014-15, on the ground that the same is bad and illegal for the reason that it has been issued in the name of a dead person and the noticee has expired on 2nd July, 2015 and death of the noticee was intimated to the Assessing Officer concerned on 6th October, 2015 and receipt of such intimation was duly acknowledged by the respondent Assessing Officer concerned as appears at page 29 of the writ petition.

Mr. Dudharia, learned advocate appearing for the respondent Assessing Officer concerned is not in a position to contradict these facts which are substantiated by records.

Considering the submission of the parties and facts and circumstances as appears from record, this writ petition being WPA No.6859 of 2022 is disposed of by quashing the aforesaid impugned notice dated 31st March, 2021 and all further proceedings on the basis of the aforesaid impugned notice.

However, quashing of the impugned notice and quashing thereunder will not prevent the respondent Income Tax authority to initiate any fresh proceeding in accordance with law.

With this observation and direction, this writ petition being WPA 6859 of 2022 stands disposed of.

(Md. Nizamuddin, J.)