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WPA 8838 of 2022

Narendra Kumar Agarwala
Vs
Union of India & Ors.

Ms. Namrata Jha
... For the Petitioner.
Mr. S. Roy Chowdhury
... For the UOI.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned notice under Section 148 of the Income Tax Act, 1961, dated 18th April, 2022, relating to assessment year 2018-2019 on the ground that the same has been issued in the name of a dead person. Petitioner has annexed the death certificate showing the death of noticee on 28th April, 2021 as appears at page 38 of the writ petition and communiction to this effect to the department on 20th February 2022 as appears at page 39 of the writ petition.

Mr. Roy Chowdhury, learned Advocate appearing for the respondents is not in a position to contradict the facts as appears from record.

Considering the submission of the parties, this writ petition being WPA 8838 of 2022 is disposed of by quashing the aforesaid impugned notice dated 18th April, 2022 since the same has been issued in the name of a dead person and neither any proceeding can be initiated against any dead person nor it can be proceeded against a dead person.

However, quashging of the impugned notice will not prevent the respondent authorities concerned to issue any fresh notice in accordance with law.

(Md. Nizamuddin, J.)