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**WPA 21372 of 2021**

Dr. (Sm) Keya Mitra
Vs
Income Tax Officer, Ward No. 50(1) & Ors.

Mr. Mani Mohan Chandra
... For the Petitioner.
Mr. Debasish Chowdhury
... For the Respondents.

Heard learned Advocates appearing for the parties and considering their submission, I am of the view that the impugned final assessment order is an appealable order though the petitioner submits that the impugned order has been passed in the name of a dead person and all the notices were issued in the name of dead person, who is the petitioner's mother, who expired on 9th September, 2015. It appears from record that on 1st of November, 2020, a notice under Section 142(1) of the Income Tax Act relating to the assessment year 2013-2014 was issued and another notice was issued on 30th January, 2021. Thereafter on 5th November, 2021, petitioner intimated to the department that the noticee of Section 142(1) of the Act has expired on 9th September, 2015 and enclosed the death certificate of the noticee along with the said intimation. The petitioner has challenged the impugned assessment order under Section 147 read with Section 144 of the Act passed on 26th August, 2021. It has been specifically recorded in paragraph 2 of the said assessment order that eight notices were issued under Section 142(1) from time to time before passing the impugned assessment order and it is strange that why the petitioner, who has now come up before this court for setting aside an appealable assessment order kept quiet and allowed the department to issue notices after notices and pass the final assessment order, which shows the mala fide on the part of the petitioner that deliberately she allowed the matter to be dragged and to take advantage after passing the final assessment order. She could have responded to the notices referred in paragraph 2 of the assessment order by telling the department that all the notices are issued in the name of dead person and not sustainable in law. It is not a case that just one notice, the department has issued in the name of dead person and thereafter straight way it has passed the final assessment order. Here in this case, the petitioner without objecting to the series of notices issued by the department before passing the final assessment order and the petitioner kept quiet and after the final assessment order, now the petitioner has come up before this Hon'ble court.

Considering the facts as recorded above, I am not inclined to entertain this writ petition, being WPA 21372 of 2021 and the same is dismissed. However, dismissal of this writ petition will not prevent the petitioner from availing the remedy available to her under the relevant provisions of law.

It is recorded that this court has not gone into the merits of the assessment order and all the points will be kept open before the Appellate Authority.

**( Md. Nizamuddin, J. )**