27.09.2022.
p.b.
Sl. No.22.

W.P.A. 21241 of 2022

Shri Jaydeep Chakraborty
Vs.
The Income Tax Officer, Ward 30(1) & Ors.

Mr. Avra Mazumder,
Mr. Binayak Gupta,
Mr. Suman Bhowmick.
………for the petitioner.
Mr. Tilak Mitra.
………for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 26th July, 2022 under Section 148A(d) of the Income Tax Act, 1961 and subsequent corrigendum dated 27th July, 2022, relating to the assessment year 2017-2018, on the ground that the aforesaid impugned order under Section 148A(d) of the Act and subsequent corrigendum order are not tenable in the eye of law since the same have been passed against a dead person which is an admitted position as appears from record being Annexure-G to the writ petition from which it appears that the noticee has already expired on 10th May, 2022 and during the course of the impugned re-assessment proceeding, this fact was brought to the notice of the assessing officer.

Mr. Mitra, learned advocate appearing for the Income Tax authority is not in a position to contradict the aforesaid factual and legal position about the death of the noticee and that the impugned order has been passed against the dead person.

Considering the facts and circumstances of this case as appears from record and submission of the parties, this writ petition being WPA No.21241 of 2022 is disposed of by quashing the impugned order. However, quashing of the aforesaid impugned order will not be a bar for the assessing officer to initiate any fresh proceeding in future in accordance with law.

(Md. Nizamuddin, J.)