OD – 81

ORDER SHEET
WPO/381/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

RAGHAV GUPTA
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 31ST JANUARY, 2022.

Appearance:
Mr. Pranit Bag, Adv.
Mr. Subash Agarwal, Adv.
Mr. Brijesh Kumar Singh, Adv.
..for the petitioner

Mr. P.K. Bhowmick, Adv.
..for the respondents

The Court: 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 for the assessment year 2013-2014 on the ground that the same has been issued against the dead parson and the noticee has expired on 15th December, 2017 and the information of death was already communicated to the Assessing Officer by the petitioner by letter dated 19th October, 2000 as appearing at page 16 of the writ petition.

Petitioner submits that information of death was again brought to the notice to the Assessing Officer by letter dated 10th July, 2021 which is appearing at page 51 of the writ petition and inspite of this fact of death of the noticee, respondent Assessing Officer is proceeding with the Section 148/147 of the Act.

Mr. Bhowmick, learned Advocate appearing for the respondents/Income Tax Authority is not in a position to contradict this fact. It appears from record that the impugned notice has been issued against the dead person.

Considering submissions of the parties, this writ petition being WPO No. 381 of 2022 is disposed of by quashing the impugned notice dated 31st March, 2021 and any further proceeding on the basis of the aforesaid impugned notice under Section 148 of the Act also stand quashed. However, quashing of the impugned notice will not prevent the Assessing Officer concerned to initiate any fresh proceeding in accordance with law.

(MD. NIZAMUDDIN, J.)

Sbghosh