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ORDER SHEET

WPO 981 of 2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

REKHA JAIN
Vs
UNION OF INDIA & ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 23rd February, 2022

(Via Video Conference)

Mr. Pranit Bag,
Mr. Brijesh Kumar Singh, Advs.
...for the petitioner
Mr. Debasis Chowdhury, 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 1014-15 on the ground that the same has been issued against the dead person and the noticee has expired on 26th August, 2014 and the information of death was already communicated to the Assessing Officer by the petitioner by letter dated 15th March, 2018 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 7th December, 2021 which is appearing at page 24 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. Chowdhury, 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 the submissions of the parties, this writ petition being WPO 981 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.)

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