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ORDER SHEET

WPO/1037/2022

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

ANANT AGARWAL
-VS-
UNION OF INDIA AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: February 28, 2022.

[Via video conference]

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

Mr. Debasish Chaudhuri, Adv.
... for the respondents

The Court : Heard learned Advocates appearing for the parties.

In this matter petitioner has challenged the impugned notice dated 30th June, 2021 under Section 148 of the Income Tax Act for the assessment year 2015-16 on the ground that the same has been issued against the dead person and the notice has expired on 16th June, 2020 and the information of death was already communicated to the Assessing Officer by the CA of your petitioner by e-mail dated 9th July, 2000 as appearing at page 15 of the writ petition.

Petitioner submits that information of death brought to the notice to the Assessing Officer and inspite of this fact of death of the noticee, respondent Assessing Officer is proceeding with the Section 148/147 of the Act.

Mr. Debasish Chaudhuri, 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. 1037 of 2022 is disposed of by quashing the impugned notice dated 30th June, 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.)

RS