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ORDER SHEET
WPO/2198/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

NEELAM GROVER
VS
UNION OF INDIA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 7th June, 2022.

Appearance:
Mr. Arif Ali, Adv.
...For the Petitioner

Mr. Prithu Dudhoria, Adv.
...For the U.O.I.

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 13th April, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2015-16 issued in the name of one Mahender Pratap Grover on the ground that the impugned notice has been issued against a dead person and petitioner submits that the noticee had expired on 31st July, 2020 and this fact was brought to the notice of the assessing officer concerned by a letter dated 24th March, 2022 enclosing the death certificate of the noticee and in spite of that assessing officer proceeded and passed the aforesaid impugned order dated 13th April, 2022.

Learned advocate appearing for the respondents is not in a position to contradict the facts which are substantiated by record that the proceeding has initiated against a dead person and before passing the aforesaid impugned order the fact of the death of the noticee was already brought to the official record of the respondents.

Considering the facts and circumstances of the case and submissions of the parties, this writ petition being WPO 2198 of 2022 is disposed of by quashing the aforesaid impugned notice dated 22nd March, 2022 under Section 148A(b) and the impugned order dated 13th April, 2022 passed under Section 148A(d) of the Act. However, quashing of the impugned notice and the order will not prevent the assessing officer concerned to initiate fresh proceeding in accordance with law.

(MD. NIZAMUDDIN, J.)

TR/