IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P. (C) No.12353 of 2022

Smt. Sumitra Singh	....	***Petitioner***
		Mr. S. Ray, Advocate

-versus-

Income Tax Officer, Ward-1, Jharsuguda and another	....	***Opposite Parties***
		Mr. S.S. Mohapatra, Sr. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
19.05.2022

Order No.

01. 1. The late husband of Petitioner No.1 was assessed to income tax when assessment order dated 6th November, 2019 passed by the Income Tax Officer Ward-1, Jharsuguda (ITO). The fact of the matter is that as on that date the husband of Petitioner No.1 had already expired i.e. on 12th October, 2019. As a result, the assessment order came to be issued in the name of a person who was not alive.

2. Counsel the Department seeks to justify the order by pointing out that the Department was unaware of the death of the husband of the Petitioner No.1. In any event, since no assessment order can be passed against a dead person, the Court sets aside the impugned assessment order dated 6th November, 2019 and remands the matter to the file of the ITO Ward-1, Jharsuguda for being passed once again afresh after hearing the legal representative of the deceased assessee who is the petitioner before the court. For that purpose, the matter is directed to place before the AO on 20th June,

2022 on which date, the present Petitioner will appear before the concerned AO on behalf of the deceased assessee and after substituting her for the assessee the AO will further proceed in the matter in accordance with law.

3. The writ petition is disposed of in the above terms.

4. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattanaik)
Judge

TUDU