IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.18481 of 2022

Pooja Agarwal	....	***Petitioner***
		Mr. R.P. Kar, Advocate

-versus-

Principal Commissioner of Income Tax, BBSR-1 & Another	....	***Opposite Parties***

Mr. R.S. Chimanka, Senior Standing Counsel
Along with Mr. A. Kedia, Junior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

Order No.

ORDER
28.07.2022

01. 1. The short ground on which the Petitioner prays for quashing of the show cause notice dated 29th November, 2021 issued by the Principal Commissioner of Income Tax Bhubaneswar-1 under Section 263 of the Income Tax Act, 1961 for the Assessment Year 2017-2018, issued to her late husband is that by the time the said notice was issued, he had already expired. She has placed on record the certificate of the death, issued by the Cuttack Municipal Corporation which shows the date of death to be 06th October, 2021.

2. Not only was the notice proceeded with notwithstanding the above fact but on 4th February, 2022 even an order in revision was passed against the same person i.e. the late husband of the present Petitioner.

3. Issue Notice. Mr. R.S. Chimanka, learned Senior Standing Counsel accepts Notice.

4. The fact that the notice was issued and an order was passed against a person who had already expired by the time the notice was issued is unable to be disputed by Mr. R.S. Chimanka. Consequently, the Court has no hesitation to hold that the entire proceedings stands vitiated. Consequently, the impugned show cause notice dated 29th November, 2021 and the consequent Revision order dated 04th February 2022, passed by the Principal Commissioner of Income Tax, Bhubaneswar-1 and all actions and orders consequent thereto are hereby quashed.

5. The writ petition is accordingly disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

A.Rout/ S. Behera