IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

1025 WRIT PETITION NO.4885 OF 2022

SANTOSH KANAKMAL MUNOT LEGAL HEIR OF SHRI KANAKLAL
RAMCHAND MUNOT
VERSUS
INCOME TAX OFFICER AND OTHERS
...

Ms. Deepa Khare H/for RR Sancheti, for petitioner.
Dr. Kalpalata Patil- Bharaswadkar, Advocate for the respondents

CORAM : R.D. DHANUKA & S. G. MEHARE, JJ.
DATE : 29th April, 2022

ORDER:

1. Matter is on board. Mentioned out of turn.

2. Rule. Learned counsel for the respondents waives service. Rule is made returnable forthwith.

3. Learned counsel for the petitioner, on instructions, states that respondent No.1 has passed assessment order dated 29.03.2022 under section 147 read with sections 144 and 144-B of the Income Tax Act, 1961 against the dead person. The petitioner has annexed copy of the death certificate of the assessee Kanakchand Ramchand Munot which indicates that the said assessee had expired on 24th July, 2014.

4. We accept the statement made by the learned counsel for the petitioner and after considering the death certificate annexed at Exh.A to the petition, in our view, the assessment order could not have been

passed against the dead person. The impugned assessment order is, therefore, quashed and set aside.

5. Writ petition is allowed. No order as to costs.

6. Rule is made absolute in the aforesaid terms.

7. Respondents would be at liberty to take appropriate steps insofar as the assessment is concerned, as permissible in law.

(S. G. MEHARE, J.) **(R.D. DHANUKA, J.)**

JPC