IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 815 OF 2022

Diyesh Chandrikant Sejpal ….Petitioner

V/s.

Income Tax Officer 15(1)(1) & Ors. …Respondents

Mr. Harsh M. Kapadia for Petitioner.
None for Respondents.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 3rd MARCH, 2022

P.C. :

1. We have perused the petition with the assistance of Mr.Kapadia. Though Mr. Pinto has filed vakalatnama, no reply has been filed. It is petitioner's case among other grounds that notice has been issued to dead person which as held by this court in the order of ***Raniben Khimji Patel vs. The Assistant Commissioner of Income Tax, Central Circle 7(3)***[1], is bad in law. Having perused the petition, we are satisfied that notice has been issued to a dead person. We may only add that respondent was also aware that noticee Muktaben Chandrakant Sejpal had expired on 27th August, 2018. Even in the order rejecting the objections the officer does not dispute the fact that respondents were aware about the death of Muktaben Chandrakant Sejpal.

1 Writ Petition No.2329 of 2021 dated 15th February, 2022

2. In the circumstances, petition is allowed in terms of prayer clause – (a) which read as under :

> *(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside the said notice dated 19th April, 2021 and the order dated 14th December, 2021.*

3. Petition disposed.

(N. J. JAMADAR, J.) **(K.R. SHRIRAM, J.)**