IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT NAGPUR, NAGPUR.

...

WRIT PETITION NO. 466 OF 2022

Vishesh Walia Legal Heir of Kanta Walia ..**Petitioner**

versus

Pr. Commissioner of Income Tax-1,
Nagpur and Others ..**Respondents**

Mr. R.D. Heda, Advocate for Petitioner
Mr. S.N. Bhattad, Advocate for Respondent Nos. 1 to 3

...

CORAM: NITIN JAMDAR &
ANIL L. PANSARE,JJ
DATED : 04 APRIL 2022.

P.C. :

The Petitioner has challenged the notice dated 27 March 2021 issued under Section 148 of the Income Tax Act, 1961 to Kanta Walia, the assessee, who is no more. The Petitioner, who is a legal heir of Kanta Walia, has challenged the notice on the ground that it is issued in the name of a dead person. The Petitioner has annexed various decisions of the High Courts taking a view that notice u/s 148 of the Income Tax Act 1961 cannot be issued to a dead person.

2. We had adjourned the petition at the instance of the learned counsel for the Respondents to take instructions as to

further steps to be taken. The learned Counsel for the Respondent Nos.1 to 3, on instructions, states that it is correct that the notice was issued in the name of a dead person and could have not have been so issued. He states that proceedings against the legal heir, that is the Petitioner, is also time barred post 31 March 2021.

3. In view of the stand, it is clear that the impugned notice dated 27 March 2021 cannot be proceeded with against the person named therein since expired, neither against the Petitioner, the heir, being beyond limitation. Therefore, the petition stands worked out and is accordingly disposed of.

[ANIL L. PANSARE,J.] [NITIN JAMDAR,J.]

sahare