**WPA 23535 Of 2023**

**16.11.2023**
29
Ct no. 2
Sb

**Mrs. Bipasa Paul**
**- Vs -**
**Income Tax Officer, Ward 49(1), Kolkata & Ors.**

Mr. Avra Mazumder,
Mr. Nilanjan Bhattacharjee
Mr. Samrat Das,
Mr. Suman Bhowmik
… for the petitioner

Mr. Aryak Dutt
… for the respondent No. 1

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 30th May, 2023, under Section 147 read with Section 144 of the Income Tax Act, 1961 relating to the assessment year 2017-2018 on the ground that the aforesaid impugned assessment proceeding is null and void from the stage of initiation of the impugned proceeding by issuance of notice under Section 148A(b) of the Act issued on 23rd May, 2022 since much before initiation of proceeding, the noticee Dibyendu Paul had expired on 21st may, 2021.

Petitioner submits that she is the wife of the noticee and her PAN number is AJNPP9184E and if at all any proceeding is liable to be initiated the same should be initiated against the petitioner and submits that she has given her details in the copy of this writ petition as well as she is ready and willing to furnish any further details if asked by the assessing officer concerned to initiate any fresh proceeding in accordance with law.

Learned advocate appearing for the respondents Income Tax Authority is not in a position to deny the aforesaid legal and factual position that before initiation of the impugned proceeding the noticee had died and that under the law no proceeding can be initiated against a dead person.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA No. 23535 of 2023 is disposed of by setting aside the aforesaid impugned assessment proceeding including the assessment order dated 30th May, 2023 with liberty to the Assessing officer concerned to initiate any fresh proceeding in accordance with law against the writ petitioner/legal representatives and the petitioner shall cooperate with the assessing officer in furnishing any document or details if asked for by the assessing officer concerned.

With this observation and direction this writ petition stands disposed of.

**(Md. Nizamuddin, J.)**