OD –9

ORDER SHEET
WPO/1349/2023
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

GOUTAM SADHAN BOSE
VS
THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 46 AND ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 7th August, 2023.

Appearance:
Ms. Sutapa Roy Chowdhury, Adv.
Mr. Abhijat Das, Adv.
Ms. Aratrika Roy, Adv.
Mr. Anirban Chatterjee, Adv.
...For the Petitioner
Mr. Soumen Bhattacharjee, Adv.
...For the Respondents

The Court: Heard both the parties.

By this writ petition, petitioner has challenged the impugned notice under Section 154 of the Income Tax Act, 1961, dated 17th March, 2023 relating to assessment year 2015-16 on the ground that the noticee is a dead person and such notice has been issued by the assessing officer in spite of having prior information about the death of the noticee.

Mr. Bhattacharjee, learned advocate appearing for the respondents on instruction based on record submits that the department had on record the information about the death of the noticee prior to issuance of the aforesaid impugned notice.

Considering the facts and circumstances of the case as appears from record and submissions of the parties, this writ petition being WPO 1349 of

2023 is disposed of by quashing the aforesaid impugned notice under Section 154 of the Act.

However, quashing of the notice will not be a bar on the part of the respondent Income Tax Authority concerned to issue any fresh notice in future in accordance with law.

(MD. NIZAMUDDIN, J.)

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