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W.P. Nos.3174, 3181,
3184 and 3188 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. Nos.3174, 3181, 3184 and 3188 of 2023
and

WMP Nos.3236, 3239, 3245 and 3251 of 2023

C.Sivasankaran ... Petitioner in all W.P.s

VS

Assistant Commissioner of Income Tax,
Central Circle 3(1)
No.316, New No.46, Mahatma Gandhi Road,
Chennai - 600 034. ... Respondent in all W.P.s

Prayer in W.P. No.3174 of 2023 : Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, under Article 226 of the Constitution of India calling for the records on the file of the respondent in PAN : AADPC0151D and quash the impugned order u/s.153C in ITBA/AST/S/153C/2021-22/1036080777(1), dated 30.09.2021 passed by the respondent for the AY 2016-17.

Prayer in W.P. No.3181 of 2023 : Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, under Article 226 of the Constitution of India calling for the records on the file of the respondent in PAN : AADPC0151D and quash the impugned penalty order u/s.271(1)(c) in ITBA/PNL/F/271(1)(c)/2021-22/1041483822(1), dated 25.03.2022 passed by the respondent for the AY 2016-17.

Prayer in W.P. No.3184 of 2023 : Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, under Article 226 of the Constitution of India calling for the records on the file of the



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respondent in PAN : AADPC0151D and quash the impugned order u/s.144 rws 153C in ITBA/AST/M/153C/2021-22/1036084176(1), dated 30.09.2021 passed by the respondent for the AY 2017-18.

Prayer in W.P. No.3188 of 2023 : Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, under Article 226 of the Constitution of India calling for the records on the file of the respondent in PAN : AADPC0151D and quash the impugned penalty order u/s.270A in ITBA/PNL/F/270A/2021-22/1041483823(1), dated 25.03.2022 passed by the respondent for the AY 2017-18.

For Petitioner in all W.P.s : Mr.R.Sivaraman

For Respondents in all W.P.s : Mr.A.P. Srinivas,
Standing counsel

COMMON ORDER

The petitioner in these writ petitions has challenged the impugned Assessment Orders and Penalty Orders on the ground that the said Orders have been passed against a dead person. The impugned Assessment Orders and Penalty Orders have been passed against the petitioner's mother by name Mrs.Chandrammal.

2. Admittedly, no Assessment or Penalty Orders can be passed against a dead person. Therefore, necessarily the impugned Assessment Orders and Penalty Orders have to be quashed and these writ petitions will have to be allowed.

3. It is also not in dispute that Mrs.Chandrammal is no more as her



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Death Certificate has been filed as a document along with these writ petitions which confirms that she died on 02.09.2020, whereas the Assessment Orders and Penalty Orders have been passed on 30.09.2021 and 25.03.2022 respectively after her death.

4. Accordingly, the impugned Assessment Orders and Penalty Orders dated 30.09.2021 and 25.03.2022 are hereby quashed and these writ petitions are allowed. However, liberty is granted to the respondent, if so advised to proceed against the Legal Heirs of the deceased Chandrammal for the alleged tax liability of Chandrammal in the manner known to them under law. No costs. Consequently, connected miscellaneous petitions are closed.

23.02.2023

(1/2)

Index:Yes/No
Neutral Citation:Yes/No
vsi2

ABDUL QUDDHOSE, J.



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vsi2

To
Assistant Commissioner of Income Tax,
Central Circle 3(1)
No.316, New No.46, Mahatma Gandhi Road,
Chennai - 600 034.

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