

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-12347-2023 (O&M)
Date of decision:-28.07.2023

KAWALPREET KAUR AND ORS

.... Petitioners

Vs

INCOME TAX OFFICER, WARD 2(1), AMRITSAR

...Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Prakash Sinha, Advocate
Mr. Ajay Kumar, Advocate
Mr. Aman Bansal, Advocate for the petitioners.

Mr. Saurabh Kapoor, Senior Standing Counsel
for the respondent.

Ritu Bahri, J. (Oral)

The instant petition has been filed by the petitioner seeking writ in the nature of certiorari for setting aside/quashing of impugned show cause notice dated 17.02.2023, Annexure P-5, impugned order dated 02.03.2023, Annexure P-6 and impugned notice dated 02.03.2023, Annexure P-7.

Learned counsel for the respondent submits that death certificate, Annexure P-2, certifies that Amrik Singh has expired on 28.01.2018.

Keeping in view this fact, instant petition is allowed. The impugned orders passed by the Assessing Officer, Annexure P-5 to

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P-7 dated 17.02.2023, 02.03.2023 and 02.03.2023, respectively are set aside.

However, liberty is granted to the respondent to proceed in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

28.07.2023
pooja saini

Whether speaking/reasoned	: Yes/No
Whether reportable	: Yes/No