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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 13384/2024 & CM APPL. 55924-25/2024

GURMUKH SINGH BALI SINCE DECEASED THROUGH LEGAL REPRESENTATIVE

.....Petitioner

Through: Mr Nikhil Goyal, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 52 1 DELHI

.....Respondent

Through: Mr Indruj Singh Rai, SSC, Mr Sanjeev Menon and Mr Rahul Singh, JSCs and Mr Anmol Jagga, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **25.09.2024**

1. Issue notice.

2. The learned counsel for the respondent accepts notice.

3. The present petition is filed by the son of Shri Gurmukh Singh Bali (deceased) as his legal representative. The petitioner impugns the notice dated 26.03.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) on the ground that the same has been issued in the name of the deceased assessee.

4. It is not disputed that the information regarding the demise of late Gurmukh Singh Bali – expired on 29.10.2021 – was informed to the respondent in the proceedings pending before the Income Tax Appellate Tribunal (ITAT).

5. The petitioner has placed on record the copy of the letter dated

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02.02.2024, copy of which is admittedly received by the respondent.

6. The learned counsel for the respondent fairly states that the matter is covered by the decision of the Gujarat High Court in ***Durlabhai Kanubhai Rajpara v. Income Tax Officer (2020) 424 ITR 428*** and by the decisions of this Court in ***Davinder Singh Thapar v. Assistant Commissioner of Income Tax 2022 SCC OnLine Del 1778; Savita Kapila v. Assistant Commissioner of Income Tax (2020) 426 ITR 502 (Delhi)***. He also states that by an order dated 18.10.2019, the Hon'ble Supreme Court had dismissed the Special Leave Petition against the decision in ***Durlabhai Kanubhai Rajpara v. Income Tax Officer*** (*supra*).

7. In view of the above, the impugned notice is set aside. It is clarified that this order will not preclude the Revenue from initiating any proceedings if the same is permissible in accordance with law.

8. The petition is disposed of in the aforesaid terms. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 25, 2024

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Click here to check corrigendum, if any

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