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IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/15/2025

SMT. USHA GUPTA AND ORS.
VS
UNION OF INDIA AND ORS.

BEFORE
The Hon'ble Justice RAJA BASU CHOWDHURY
Date: 4th September, 2025.

Appearance.
Mr. Ritesh Kumar Ganguly, Adv.
Mr. Rahul Agarwala, Adv.
Ms. Utsa Poddar, Adv.
...for the petitioner
Mr. Prithu Dudhoria, Adv.
...for the respondents

1. The present writ petition has been filed, inter alia, praying for a direction upon the respondents to refund the amount which is refundable in respect of the estate of the deceased Raj Kumar Gupta (hereinafter referred to as 'the deceased') having PAN ADRPG5801F, in favour of the petitioner no. 1.

2. The petitioner no. 1 contends that the petitioner no.1 is the widow of the deceased. At the time of death of the deceased on 13th January, 2022, the deceased had left behind and was survived by the following legal heirs:-

Sl No.	*Name*	*Age*	*Relationship*
(a)	*Usha Gupta*	*62 years*	*Wife*
(b)	*Shruti Goenka*	*37 years*	*Daughter*
(c)	*Ankit Gupta*	*35 years*	*Son*
(d)	*Ayushi Gupta*	*33 years*	*Daughter*

3. The petitioner no. 1 claims that the petitioner nos. 2 to 4 have no objection if the refund payable to the deceased is disbursed in favour of the petitioner no. 1.

4. I find that an application filed by the petitioner no.1 had been rejected by an order dated 27th February, 2025 though, according to the learned Advocate for the petitioners, CPC has already accepted the petitioner no. 1 as the legal representative of the deceased.

5. Having heard the learned Advocates appearing for the respective parties, I find from the disclosure made in the supplementary affidavit which is taken on record that in the communication/order rejecting the petitioner no.1's application for treating the petitioner no.1 as the legal heir had been rejected as the petitioner no.1 had failed to furnish the required documents. In this context, it may be relevant to note that as per the online income tax/CPC website in order to register as a legal heir(s), PAN details, the date of death, details of all legal heirs and bank account details of the legal heirs and the reason for registration are required.

6. Upon considering the materials on record, I find that the petitioner no.1 has disclosed all the above documents, as are required for registration under the legal heir category. Unfortunately, the assessing officer has purported to reject the application on the ground that the petitioner has not produced the order of legal heirs/succession certificate issued by the Additional Sub Divisional Magistrate of the District Court or the High Court, as the case may be.

7. I, however, find that in terms of the guidelines uploaded by the CPC for registration of legal heirs on the income tax portal, the documents that are required by the petitioner no.1 for registration as a legal heir are all available with petitioner no.1. The demand for

additional documents by the assessing officer, in my view, is not in consonance with the guidelines issued by the CPC especially when none has come forward to make a claim with regard to the refundable amount payable to the estate of the deceased. The other petitioners are all legal heirs of the deceased and have given no objection for disbursal of the refundable amount payable to the estate of the deceased to the petitioner no.1. Having regard thereto, while setting aside the order dated 27th February, 2025, I direct the jurisdictional assessing officer to accept the petitioner no.1 as a legal heir of the deceased if the petitioner is in a position to place all relevant documents as morefully enumerated in the guidelines for registration as the legal heir as uploaded by the CPC in the Income Tax portal. The jurisdictional assessing officer shall also obtain an indemnity from the petitioner no.1 along with a declaration from all the legal heirs that the deceased did not at the time of his death leave behind any Will or testamentary document and that apart from the legal heirs indicated therein, there are no legal heirs of the deceased. A decision in this regard must be taken by the jurisdictional assessing officer within a period of six weeks from the date of communication of this order and all consequences thereof should be followed within two weeks thereafter.

8. The writ petition is, thus, disposed of.

(RAJA BASU CHOWDHURY, J.)

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