OD-05

WPO/189/2025
THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

Murari Lal Soni
Versus
Union of India & Anr.

BEFORE:
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 19th June 2025

Appearance:
Mr. Subash Agarwal, Advocate
Mrs. Suman Sahani, Advocate
for the petitioner

Mr. Amit Sharma, Advocate
for the respondent

The Court: 1. Challenging the order under section 154 read with section 147 of the Income Tax Act, 1961 (hereinafter referred to as "the said Act) dated 25th July 2024 for the assessment year 2013-14, the instant writ petition has been filed.

2. Mr. Agarwal, learned advocate appearing in support of the writ petition by drawing attention of this Court to the showcause notice and the response filed by the daughter-in-law of the assessee since deceased would submit that as on the date when the notice of proceeding was issued under section 154 of the said Act, the assessee had already expired. The factum of death of the assessee on 20th March 2022 would corroborate from the death certificate of the assessee as appearing at page 36 of the writ petition. Mr. Agarwal would further submit that the Assessing Officer notwithstanding being aware on being put on notice as

regards the factum of death of the assessee had proceeded to pass the order impugned. According to Mr. Agarwal, the same is not sustainable in law and should be set aside.

3. Having heard the respective parties and noting that when the showcause notice was issued under section 154 of the said Act the assessee had died and the factum of death being within the notice of the Assessing Officer when the order dated 25th July 2024 was passed, in my view, the order passed by the Assessing Officer under section 154 of the said Act dated 25th July 2024 for the assessment year 2013-14 cannot be sustained, the same is accordingly quashed.

4. The aforesaid order shall, however, not stand in the way of the respondents from proceeding against the heirs of the assessee in accordance with law.

5. The writ petition being WPO/189/2025 is accordingly disposed of.

(RAJA BASU CHOWDHURY, J.)

R. Bose