$~92, 93, 95 and 96

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

\+   W.P.(C) 2976/2025 & CM APPL. 14094/2025, CM APPL. 14095/2025

MANISH MITTAL AS LEGAL HEIR OF THE DECEASED DEVENDER MITTAL .....Petitioner

Through: Mr. Gautam Jain, Mr. Shanntanu Jain, Mr. Deepanshu Jain, Mr. Manish Yadav and Mr. Prateek Kumar, Advocates

versus

INCOME TAX OFFICER WARD 58(3), DELHI & ANR. .....Respondents

Through: Mr. Gaurav Gupta, Senior Standing Counsel with Mr. Shivendra Singh and Mr. Yogit Pareek, Junior Standing Counsel.
Mr. Ravi Kant Srivastava, Senior Panel Counsel for R-2/UOI.

(93)

\+   W.P.(C) 2977/2025 & CM APPL. 14096/2025, CM APPL. 14097/2025

MANISH MITTAL AS LEGAL HEIR OF THE DECEASED DEVENDER MITTAL .....Petitioner

Through: Mr. Gautam Jain, Mr. Shanntanu Jain, Mr. Deepanshu Jain, Mr. Manish Yadav and Mr. Prateek Kumar, Advocates

versus

INCOME TAX OFFICER WARD 58(3), DELHI & ANR. .....Respondents

Through: Mr. Gaurav Gupta, Senior Standing Counsel with Mr. Shivendra Singh

and Mr. Yogit Pareek, Junior Standing Counsel.
Mr. Ravi Kant Srivastava, Senior Panel Counsel for R-2/UOI.

(95)

\+ W.P.(C) 2979/2025 & CM APPL. 14103/2025, CM APPL. 14104/2025

MANISH MITTAL AS LEGAL HEIR OF THE DECEASED DEVENDER MITTAL .....Petitioner

Through: Mr. Gautam Jain, Mr. Shanntanu Jain, Mr. Deepanshu Jain, Mr. Manish Yadav and Mr. Prateek Kumar, Advocates

versus

INCOME TAX OFFICER WARD 58(3), DELHI & ANR. .....Respondents

Through: Mr. Gaurav Gupta, Senior Standing Counsel with Mr. Shivendra Singh and Mr. Yogit Pareek, Junior Standing Counsel.
Mr. Ravi Kant Srivastava, Senior Panel Counsel for R-2/UOI.

(96)

\+ W.P.(C) 2980/2025 & CM APPL. 14105/2025, CM APPL.14106/2025

MANISH MITTAL AS LEGAL HEIR OF THE DECEASED DEVENDER MITTAL .....Petitioner

Through: Mr. Gautam Jain, Mr. Shanntanu Jain, Mr. Deepanshu Jain, Mr. Manish Yadav and Mr. Prateek Kumar, Advocates

versus

INCOME TAX OFFICER WARD 58(3), DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, Senior Standing Counsel with Mr. Shivendra Singh and Mr. Yogit Pareek, Junior Standing Counsel.
Mr. Ravi Kant Srivastava, Senior Panel Counsel for R-2/UOI.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

% **10.03.2025**

1. Present set of petitions have been filed seeking quashing and setting aside of the impugned notices dated 30.03.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter the *Act*) for AYs 2016-17, 2017-18, 2018-19, 2019-20 and the consequential proceedings initiated pursuant to the said impugned notices, alongwith several other prayers.

2. The short issue raised by the petitioner in the present set of writ petitions is as to whether a notice under section 148 of the Income Tax Act, 1961 can be issued against an assessee, since deceased and is maintainable.

3. Heard learned counsel for the parties.

4. At the outset, learned counsel for the Revenue fairly submits that the impugned notices in question can be quashed as the same have been issued against the assessee (since deceased) on the condition that the petitioner (legal heir) be directed to update and upload the details of the legal heirs of the deceased assessee on the portal as per the prescribed rules and format.

5. Mr. Gautam Jain, learned counsel for the petitioner, on instructions, submits that the petitioner is willing to update and upload the details of the

legal heirs of the deceased assessee, namely, late Mr. Devender Mittal.

6. In view of the above statement, binding the petitioner to such statement and undertaking, the impugned notices dated 30.03.2024 for AYs 2016-17, 2017-18, 2018-19, 2019-20, are quashed and set aside. The petitioner shall update and upload the details of the legal heirs/legal representative on the portal of the Revenue within 3 weeks from date.

7. In view of the above, the writ petition is disposed of alongwith pending applications, if any, without any order as to costs.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

MARCH 10, 2025/*rl*