$~38

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

\+ W.P.(C) 6195/2023

SHRI S.K. GUPTA (LEGAL REPRESENTATIVE OF LATE SMT. ANGOORI DEVI GUPTA) .....Petitioner

Through: Mr. Sumit Lalchandani, Adv.

versus

INCOME TAX OFFICER, WARD 54(1), DELHI & ANR. .....Respondents

Through: Mr. Sanjay Kumar, SSC along with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER

% **27.02.2025**

1. The writ petitioner impugns the reassessment action as initiated by the respondents and seeks quashing of the notice dated 31 March 2021 issued under Section 148 of the **Income Tax Act, 1961**[1] as well as the subsequent notice referable to Section 148A(b) dated 21 March 2022 and which was followed by an order referable to Section 148A(d) dated 04 April 2022 and the consequential notice issued on 04 April 2022 under Section 148 for **Assessment Year**[2] 2015-16.

2. Before us, the reassessment action was assailed by Mr. Lalchandani on the ground that the original notice of 31 March 2021 was framed in the name of an assessee who had already passed away on the date of its issuance. This submission was made in light of the

---

[1] Act
[2] AY

notice dated 31 March 2021 having been drawn in the name of the late Angoori Devi Gupta. According to Mr. Lalchandani, despite the respondents having been duly apprised of the demise of late Angoori Devi Gupta, they chose to issue the notice under Section 148 in her name. In view of the above and coupled with the fact that the aforesaid notice, as is ex facie evident, was accorded approval by Range-52, Delhi and which would be a Joint Commissioner, Mr. Lalchandani would contend that the notice is liable to be quashed both on the ground of it having been framed in the name of a deceased assessee as well as a failure to be in accord with the requirements placed by Section 151 of the Act.

3. However, we find from the record that upon the fact of the original assessee having passed away coming to light, the respondents undertook a course correction and issued a fresh notice on 21 March 2022 referable to Section 148A(b). It becomes relevant to note that this particular notice was addressed to the late Angoori Devi Gupta "*Through legal heir and Son Sh. S.K Gupta*". This notice was also duly approved by the Principal Chief Commissioner of Income Tax and thus compliant with the mandate of Section 151 of the Act.

4. We consequently find ourselves unable to construe or read the notice of 21 March 2022 as being in continuation of the original Section 148 notice, as was sought to be canvassed by Mr. Lalchandani, since and as per their own submission that notice was *non est* having been framed and drawn in the name of a deceased assessee.

5. In view of the aforesaid and since these were the only grounds pressed before us, we find no merit in the challenge which stands raised.

6. The writ petition fails and shall stand dismissed.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 27, 2025/RW