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

\+ W.P.(C) 7376/2023

REKHA SHARMA .....Petitioner
Through: Mr. Prashant Kanha, Adv.

versus

INCOME TAX OFFICER WARD 52 1 NEW DELHI & ANR. .....Respondents
Through: Mr. Debesh Panda, SSC with Mr. Zehra Khan, JSC, Mr. Vikramaditya, JSC and Ms. Anauntta Shankar, JSC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

O R D E R

% **07.01.2025**

1. The writ petitioner seeks to impugn the reassessment action initiated by the respondents in terms of a notice under Section 148 of the **Income Tax Act, 1961**[1] dated 11 April 2023 for **Assessment Year**[2] 2019-20.

2. From the record, it would transpire that originally a **Show Cause Notice**[3] under Section 148A(b) of the Act had been issued on 29 March 2023 in the name of Yadvendra Sharma, the deceased husband of the writ petitioner. However, on a perusal of the petitioner's request for deactivation of her deceased husband's PAN, the respondents were apprised of the factum of the assessee's death.

3. On the basis of the aforesaid, a fresh SCN dated 31 March 2023

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[1] Act
[2] AY
[3] SCN

came to be issued under Section 148A(b) of the Act and which was addressed to "YADVENDRA SHARMA THROUGH HER LEGAL HEIR Rekha Sharma (Wife)". It is pertinent to note that the petitioner has not furnished a **Return of Income**[4] pursuant to the fresh SCN issued by the respondents till date.

4. The petitioner on 10 April 2023, while responding to that SCN, took the following position:-

> "Dear Sir,
> In connection with the above it is submitted :-
> 1 That I am Rekha Sharma w/o Late Yadvendra Sharma resident of A-80, Sector-55, Noida.
> 2 That have to face a sudden death of my husband on 03/12/2020 due to Carona.
> 3 That I am a house maker and I do not know about the business of my husband Late Yadvendra Sharma except that he is a director in a company "Astitva Capital Market Private limited" which is a share broker company.
> 4 That I am not involved with the business of my husband Late Yadvendra Sharma in any manner directly or indirectly hence I am not in position to say any thing about the transaction of his business or bank accounts."

5. However, and in the course of proceedings before this Court, it appears to have been urged that the petitioner had, in fact, sought further time on 10 April 2023 in order to furnish a response to the SCN issued on 31 March 2023. However, and as we peruse the communication of 10 April 2023, we find that no such request was made.

6. The challenge to the reassessment action which is sought to be canvassed before us proceeds on the basis of the decision of this Court in **Savita Kapila v. Assistant Commissioner of Income-tax**[5]. However, and is manifest from the record, although initially a SCN

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[4] RoI
[5] 2020 SCC OnLine Del 2540

referrable to Section 148A(b) of the Act had been issued in the name of the deceased assessee, the respondents had subsequently corrected course by issuing a fresh SCN in the name of the surviving legal heir of the deceased assessee on 31 March 2023.

7. In view of the above, we find ourselves unable to sustain the challenge which stands raised. Accordingly, while we dismiss the writ petition, we leave all rights and contentions of the writ petitioner open to be addressed in the pending reassessment proceedings.

8. Subject to the aforesaid, the present writ petition shall stand disposed of.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

JANUARY 07, 2025/gunn