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

\+ W.P.(C) 9811/2023 CM APPL. 37711/2023 CM APPL. 29705/2025

REKHA SHARMA .....Petitioner

Through: Mr. Anand Mishra and Mr. Prashant Kanha, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE & ORS. .....Respondents

Through: Mr. Debesh Panda, SSC, Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs and Ms. Ravicha Sharma, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON’BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% 10.12.2025

1. This petition has been filed within following prayers:-

> *“(1) Issue a Writ, order or direction in the nature of Certiorari, calling for the records of the case and quashing:*
> *1.1. the recovery notice dated 26.05.2023 issued under Income Tax Act, 1961 (ANNEXURE-P-1, Pg. to),*
> *1.2. the demand notice dated 18.03.2023 u/s 156 issued under Income Tax Act, 1961 (ANNEXURE-P-2, Pg. to),*
> *1.3. the penalty notice dated 18.03.2023 u/s 274 r/w 274A(1) issued under Income Tax Act, 1961 (ANNEXURE-P-3, Pg. to),*
> *1.4. Assessment order dated 18.03.2023 u/s 147 of Income Tax Act, 1961 (ANNEXURE-P-4, Pg. to),*
> *1.5. the notice dated 30.03.2022 uls 148 issued under Income Tax Act, 1961 (ANNEXURE-P-5, Pg. to),*
> *1.6. the order dated 30.03 .2022 u/s 148A(d) issued under Income Tax Act, 196 1(ANNEXURE-P-6, Pg. to),*
> *1.7. the show-cause notice dated 16.03.2022 u/s 148A(b) issued under Income Tax Act, 1961 (ANNEXURE-P-7, Pg. to),*
> *(2)Issue a Writ, order or direction in the nature of Prohibition, prohibiting the respondent from initiating any proceedings against the petitioner under the Income Tax Act qua taxation of the her late husband.*
> *(3)Pass orders as to cost against the Respondents.”*

2. The submission of learned counsel for the petitioner is primarily that the proceedings have been initiated against a dead person i.e. the husband of the petitioner herein on 16.03.2022 much after the husband of the petitioner Yagvendra Sharma has expired. He submits that the subsequent order/notice/proceedings passed/issued/initiated against late Mr. Yagvendra Sharma, are invalid and liable to be set aside.

3. The submission is it is only the recovery notice that has been issued in the name of Mr. Yagvendra Sharma but through legal heir Ms. Rekha Sharma, the petitioner herein. According to him in view of the settled position of law, in case of ***Prateek Soni, L/H of Mr. Rajender Kumar, deceased v. National Faceless Assessment Centre*** **W.P.(C) 5789/2021** decided on 24.07.2024 and connected writ petitions, the respondents could not have proceeded in the manner they have done in this matter.

4. Ms. Zehra Khan, learned Junior Standing Counsel appearing for the respondents do not contest the submission made by the learned counsel for the petitioner. Her submission is that in view of the liberty granted in the judgment as relied upon by the counsel for the petitioner i.e. ***Prateek Soni (Supra),*** liberty be granted to the revenue/respondent to proceed further against the legal heirs of the deceased accessee, if otherwise permissible in law.

5. Noting the aforesaid submission, we set aside the show cause notice dated 16.03.2022 under Section 148A(b), order dated 30.03.2022 under Section 148A(d), notice dated 30.03.2022 under Section 148, assessment order dated 18.03.2023 under Section 147, penalty notice dated 18.03.2023 under Section 274, demand notice dated 18.03.2023 under Section 156 and

recovery notice dated 26.05.2023 under the Income Tax Act, 1961 but granting liberty to the revenue/respondent to proceed further against the legal heir i.e. the petitioner herein of the late Yagvendra Sharma, if otherwise permissible in law.

6. The writ petition is disposed of.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

DECEMBER 10, 2025

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