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

\+ W.P.(C) 8188/2025

MUKESH DABAS .....Petitioner

Through: Mr. Pranay Jain, Mr. Karan Singh, Advocates.

versus

INCOME TAX OFFICER, WARD 34(5), DELHI .....Respondent

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC; Mr. Rahul Singh, JSC and Mr. Gaurav Kumar, Advocate for Revenue.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 30.05.2025

CM APPL. 35855/2025

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. Issue notice. Mr. Rai, the learned counsel for the Revenue accepts notice.

4. The petitioner has filed the present petition impugning a notice dated 26.11.2024 issued under Section 142(1) of the Income Tax Act, 1961 [**the Act**] and notices dated 23.03.2025 issued under Section 274 read with Section 271AAC(1), Section 156, and Section 274 read with Section 272A(1)(d) of the Act. The petitioner also impugns the assessment order dated 23.03.2025 passed under Section 147 read with Section 144 of the Act in respect of Assessment Year [**AY**] 2017-18.

5. It is the petitioner's case that the said proceedings have been continued against his deceased wife, who expired on 05.04.2019. It is contended that the notices and order issued in the name of a deceased assessee are invalid and, therefore, are liable to be set aside.

6. Mr. Rai, the learned counsel appearing for the Revenue fairly states that the question involved is covered against the Revenue in the decision of this court in ***Savita Kapila, Legal Heir of Late Shri Mohinder Paul Kapila v. Assistant Commissioner of Income Tax, Circle 43(1), Delhi :*** **Neutral Citation : 2020:DHC:2296-DB.**

7. Accordingly, the present petition is allowed. The impugned notices and the assessment order are set aside.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 30, 2025/sms

Click here to check corrigendum, if any