IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38607 of 2025
and
W.M.P.Nos.43163 and 43164 of 2025

Karpagam (PAN:AVNPK6385N)
Legal heir and wife of Late Krishna Raj Prakash,
59, Perumal Koil Street,
Pondicherry – 605 001. ... Petitioner

Vs.

1.The Income Tax Officer,
Ward 3 Puducherry.

2.The Joint Commissioner of Income Tax,
Puducherry Range. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the entire records relating to the impugned notice under Section 148 of the Act in DIN & Notice No.ITBA/AST/S/148_1/2025-26/1077963138(1) dated 28.06.2025 issued by the first responded and quash the same.

For Petitioner : Ms.R.Srivisvapriya

For Respondents : Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the Notice dated 28.06.2025 bearing DIN & Notice No. ITBA/AST/S/148_1/2025-26/1077963138(1), issued by the first respondent under Section 148 of the Income Tax Act, 1961 under the new regime as in force with effect from 01.04.2021.

2. In the Counter Affidavit filed in this writ petition, the respondents have stated that the petitioner was well aware of the transactions carried out by the deceased assessee, as the petitioner has filed the Return of Income for the Financial Year 2019–2020 on 01.07.2024 using the PAN of the deceased assessee.

3. It is further stated that the petitioner had received all the statutory notices that preceeded the impugned Notice but failed to respond to the same and thus the proceedings under Section 148A of the Income Tax Act, 1961 were initiated against the petitioner as the legal heir of the deceased assessee.

4. The re-assessment proceedings initiated earlier by issuance of Notice under Section 148 Income Tax Act, 1961 on 30.03.2024 stand abated. That apart, the deceased assessee had passed away on 12.02.2021 and in terms of Section 159(2)(b) of the Income Tax Act, 1961 any proceedings which could have been taken against the deceased if such assessee had survived, may be taken against the legal representative of such assessee.

5. Considering the above, the challenge to the impugned proceedings is devoid of merits and therefore, this writ petition is liable to be dismissed.

6. The respondents are directed to complete the proceedings initiated pursuant to the issuance of impugned Notice dated 28.06.2025 under Section 148 of the Income Tax Act, 1961 in accordance with law.

7. Accordingly, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

19.01.2026

Neutral Citation: Yes / No
cda

C.SARAVANAN, J.

cda

To:

1.The Income Tax Officer,
Ward 3 Puducherry.

2.The Joint Commissioner of Income Tax,
Puducherry Range.

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