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

\+ W.P.(C) 2202/2026

SMT. MADHU GUPTA & ORS. .....Petitioners

Through: Mr. Atul Agarwal and Mr. Rakesh Kumar Khare, Advs.

versus

COMMISSIONER OF INCOME TAX (APPEALS) & ANR. .....Respondents

Through: Mr. Siddhartha Sinha, SSC, Ms. Easha Gurung, JSC and Ms. Nring Chamuibo Zeliang and Ms. Anu Priya Nisha Minz, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE DINESH MEHTA**
**HON'BLE MR. JUSTICE VINOD KUMAR**

**O R D E R**

% **16.02.2026**

1. The present appeal is directed against the impugned order dated 23.09.2025 passed under Section 250 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) by the Commissioner of Income Tax (Appeals)-18 in petitioner's appeal.

2. The sole ground for which the petitioner has approached this Court is that the assessment order has been passed against the assessee, being husband of the petitioner No.1, who had since passed away (19.01.2016). As per the petitioner, even when the notice dated 31.03.2018 was issued under

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Section 148 of the Act of 1961 for Assessment Year 2011-12, the assessee was not surviving.

3. We do not find any reason to interfere directly under our writ jurisdiction, against the order of the appellate authority, because a remedy of appeal before the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*) is very much available to the petitioners.

4. The petition is dismissed.

5. In case the petitioners file an appeal within a period of four weeks from today, the Tribunal shall appropriately consider the time spent between the date of filing the present writ petition (i.e. 10.01.2026) and the date on which the appeal is preferred.

6. With these observations, petition stands disposed of.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**FEBRUARY 16, 2026/***cd*

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