

10.04.2024.
PB
Sl. No.37.

WPA 9183 of 2024

Shilpa Agrwal
Vs
Assessment Unit, Income
Tax Department & Ors.

Mr. Ramesh Kr. Patodia,
Ms. Megha Agarwal.
.....for the petitioner.
Mr. Tilak Mitra.
.....for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned assessment order dated 26th February, 2024, under Section 147 read with Section 144/B of the Income Tax Act, 1961, relating to the assessment year 2016-17, on the ground that the impugned assessment order has been passed against one Satish Agarwal, who died on 3rd November, 2014 and whose death was officially intimated to the department by letter dated 8th June, 2018 by annexing the death certificate as appears at page 31 and 32 of the writ petition.

Learned advocate representing the respondent is not in a position to defend the impugned assessment

order which has been passed against a dead person in view the facts which appears from record itself.

Considering the facts and circumstances of the case and submission of the parties, the impugned assessment order dated 26th February, 2024, is quashed. However, dismissal of this writ petition will not be a bar on the part of the respondent Assessing Officer to initiate any fresh assessment proceeding in future in accordance with law.

Accordingly, this writ petition being WPA 9183 of 2024 is disposed of.

(Md. Nizamuddin, J.)