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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/465/2025

NARENDRA KUMAR AGARWAL
VS
INCOME 5TAX OFFICE, WARD NO.34(1), KOLKATA AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 24th July, 2025

Appearance :
Mr. Anil Kumar Dugar, Adv. (VC)
Ms. Suman Sahani, Adv.
...for petitioner
Mr. Amit Sharma, Adv.
....for respondents

1. Challenging inter alia the notice issued under Section 148A(b), the order under section 148A(d) including the notice under section 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the said Act') for the assessment year 2020-21, the instant writ petition has been filed.
2. The matter has a chequered history. Previously, challenging the notice issued under Section 148 of the said Act for the assessment year 2018-19 dated 18th April, 2022, a writ petition was filed before this Court on the ground that such notice had been issued against a dead person. According to the petitioner, Chiranjilal Agarwala died on 28th April, 2021. As such, a coordinate Bench of this Court, taking note of factum of death of Chiranjilal Agarwala, by an order dated 6th June, 2022 was pleased to dispose of the writ petition

being WPA/8838/2022 by quashing the impugned notice dated 18th April, 2022.

3. Notwithstanding the aforesaid, a further notice under Section 148A(b) of the said act for the assessment year 2020-21 has once again been issued in the name of Chiranjilal Agarwala.
4. Mr. Sharma, learned Advocate appearing for the respondents, by drawing attention of this Court to the aforesaid notice would submit that since the assessing officer was unable to ascertain the names of the legal heirs of the assessee as no document was uploaded by the legal heirs of the assessee, the above notice had been issued.
5. The aforesaid explanation of the jurisdictional assessing officer to proceed against a dead person does not appear to be plausible at all. The legal heir of the assessee could not have uploaded the details of the legal heir on the portal for the simple reason that he could not have operated the portal on behalf of the dead person. The assessing officer ought to have also taken into consideration that since at the instance of the petitioner the order dated 6th June 2022 was passed, he ought to have proceeded against him.
6. Be that as it may, since the petitioner has come forward and has stated that he was interested and had tried to register himself as legal heir of the deceased person, I am of the view that the assessing officer ought to have proceeded against the writ petitioner and not against the dead person.

7. Accordingly, the notice under Section 148A(b) of the said Act dated 28th March, 2024 for the assessment year 2020-21, consequential order under Section 148A(d) of the said Act dated 19th April, 2024, including the notice issued under Section 148 and all consequential proceedings thereon cannot be sustained and the same are quashed.
8. The writ petition stands disposed of.
9. There shall be no order as to costs.

(RAJA BASU CHOWDHURY, J.)

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