

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"B-Bench" JAIPUR

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष  
BEFORE: SHRI GAGAN GOYAL, AM& SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No.389/JPR/2025  
निर्धारण वर्ष/Assessment Year : 2018-19

Anguri Devi Khandelwal, <b>Radha Mohan Khandelwal (legal heir)</b> 674, Khandaka Mansion, Bordi Ka Rasta, Kishanpole Bazar, Jaipur	बनाम Vs.	The DCIT, Circle-4, Jaipur.
स्थायीलेखा सं./जीआईआरसं./PAN/GIR No. AIHPK4203A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby :Sh. Rohan Sogani, Ld. C.A.  
राजस्व की ओरसे / Revenue by: Shri Gaurva Awasthi, Ld. JCIT

सुनवाई की तारीख / Date of Hearing : 16/10/2025  
उदघोषणा की तारीख / Date of Pronouncement: 16/10/2025

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIALMEMBER .

Smt. Anguri Devi Khandelwal (since deceased) was the original assessee. She left this world on 10.03.2021. Assessment order relating to the assessment year 2018-19 came to be passed against her legal heir. The legal heir challenged the same by way of appeal. Learned CIT(A) dismissed the appeal and sustained the assessment order.

Hence, this appeal wherein validity of the very notice under section 148A(b) issued to Smt. Anguri Devi and the order under section 148A(d) passed against her legal heir, and the impugned order passed by Learned CIT(A), NFAC, have been challenged.

2. Arguments heard. File perused.

### **Contentions**

3. On behalf of the assessee, legal heir of Smt. Anguri Devi Khandelwal, it has been submitted that this is a case where notice u/s 148A(b) of the Act came to be issued on 14.03.2022 against Smt. Anguri Devi Khandelwal who had already left this world, on 10.03.2021.

Contention raised on behalf of the appellant is that notice u/s 148A(b) having been issued against a dead person, all the subsequent proceedings leading to the assessment order were void, and as such, the appeal filed by the legal heir before Learned CIT(A) deserved to be allowed, while setting aside the invalid assessment order.

Accordingly, Ld. AR for the appellant has urged that while allowing this appeal, impugned order passed by Learned CIT(A) be set aside.

In support of his contentions, Ld. AR has referred to page 1 to 9 and 35 of the paper book dated 15.10.2025. In the written submission, Ld. AR for the appellant has reproduced extracts from the following decisions, but relied on the extract from decision in the first mentioned case only:-

- Maruti Suzuki India Ltd. (2019) 107 taxmann.com 375 (SC)
- Chandreshbhai Jayantibhai Patel vs. ITO (2019) 101 taxmann.com 362 (Gujarat H.C.)
- Savita Kapila vs. ACIT (2020) 118 taxmann.com 46 (Delhi H.C.)

4. On the other hand, Ld. DR for the department has submitted that decision in Maruti Suzuki India Ltd. case, referred to in the written submission does not apply to the facts of present case, as herein during pendency of the assessment proceedings, when the factum of death of Smt. Anguri Devi Khandelwal, came to the notice of the department, steps were taken to proceed against the legal heir, who participated in proceedings, and ultimately assessment order was passed against the legal heir. Ld. DR for the department has further submitted that in the given situation, there is no merit in the contention raised by Ld. AR for the appellant that the assessment order was invalid because of issuance of notice u/s 148A(b) against Smt. Anguri Devi and passing of order under section 148A(d) of the Act against legal heir of Smt. Anguri Devi Khandelwal.

**Department is apprised of death of original assessee**

5. As noticed above, Smt. Anguri Devi Khandelwal died on 10.03.2021. At page 1 of the paper book dated 15.10.2025, there is available copy of the information said to have been uploaded on behalf of the assessee on 28.10.2021 on the e-portal, for registration of legal heir as representative assessee of the original assessee, who had died.

This goes to show that the department was apprised of the factum of death of Smt. Anguri Devi Khandelwal on 28.10.2021, and further that the request by the legal heir for registration as representative of the original assessee was approved on 29.10.2021.

**Proceedings by the department**

6. Coming to the proceedings initiated, which led to passing of the assessment order and the impugned order, as per case of the department, on 10.01.2018 as regards assessment year 2018-19, she had filed return u/s 139(1) of the Income Tax Act, (hereinafter referred to as "the Act").

During pendency of separate scrutiny assessment proceedings u/s 143 of the Act, notices dated 29.03.2022, dated 23.09.2022, dated 21.10.2022 were issued. On 19.12.2022, notice u/s 142(1) of the Act was issued. Letters

dated 18.11.2022 and 25.01.2022 were issued by the office of NFAC. All these came to be issued against a dead person

Factum of death was brought to the notice of the department also in reply to a show cause notice.

After issuance of notice u/s 148 of the Act (on 29.03.2022) a return was filed on 27.04.2022. Said notice dated 29.09.2022 was followed by notice u/s 143(2) of the Act, and notices u/s 142(1) of the Act issued on 21.10.2022 and 19.12.2022. A show cause notice dated 13.02.2023 came to be issued when the matter was re-assigned by NFAC to the jurisdictional Assessing Officer on 17.02.2023. Said show cause notice was responded to on 21.03.2023.

7. Order dated 25.03.2022 u/s 148A(d) of the Act accompanied by notice u/s 148 of the Act, came to be issued in the name of Shri Radha Mohan Khandelwal of Smt. Anguri Devi Khandelwal. Ultimately, assessment order dated 30.03.2023 was passed against said legal heir.

Said assessment order came to be challenged by above said legal heir. Learned CIT(A), NFAC vide order dated 15.01.2025 sustained the assessment order, while dismissing the appeal filed by the legal heir.

8. As noticed above, admittedly, notice u/s 148A(b) of the Act, came to be issued on 14.03.2022, to Smt. Anguri Devi Khandelwal, who had already died on 10.03.2021, and the department was apprised of the factum of her death, vide prayer for registration of the legal heir as the representative assessee.

In the given situation, no notice u/s 148A(b) could be issued to Smt. Anguri Devi Khandelwal (since deceased). Since said notice came to be issued to Smt. Anguri Devi Khandelwal, a dead person, it can safely be said that the proceedings u/s 148A(b) were initiated against a dead person.

The appropriate course to be adopted by the department was to commence the proceedings afresh by issuing notices to the proposal legal heir. In other words, the department could not continue with the proceedings already initiated against a dead person.

9. In the given facts and circumstances, when the department was informed about the death of Smt. Anguri Devi Khandelwal, initiation of proceedings u/s 148A(b) of the Act, against her, and issuance of order u/s 148A(d) of the Act against her legal heir, can safely be said to be in violation of the procedure prescribed under the law.

## Conclusion

10. In view of the above discussion, we find merit in the contention raised by the Ld. AR for the appellant that the assessment order having been passed on the basis of proceedings conducted after issuing notice u/s 148A(b) against a dead person, and passing of order u/s 148A(d) of the Act, against her legal heir deserve to be set aside. We order accordingly.

## Result

11. In view of the above findings, present appeal is hereby allowed, and as a result, the impugned order passed by Learned CIT(A), NFAC, and the assessment order passed by the Assessing Officer are hereby set aside.

File be consigned to the record room after the needful is done by the office.

Order pronounced in the open court on 16/10/2025.

Sd/-  
(गगन गोयल)  
(GAGAN GOYAL)  
लेखा सदस्य / Accountant Member

Sd/-  
(नरेन्द्र कुमार)  
(NARINDER KUMAR)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 16/10/2025

\*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Anguri Devi Khandelwal, L/h Radha Mohan Khandelwal, Jaipur
2. प्रत्यर्था / The Respondent- DCIT, Circle-4, Jaipur.
3. आयकरआयुक्त / Theld CIT

4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्डफाईल / Guard File ITA No. 389/JPR/2025)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar