

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS SUCHITRA RAGHUNATH KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 204/SRT/2025
(Assessment Year: 2011-12)

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| Jayveersingh Jashubhai Chudasama, L/h Divyaben Jayveersingh Chudasama, 34, Jalaram Nagar Swadhyayamandal Road, Killa Pardi, Valsad - 396125 [PAN: AJHPC4212A] | Vs. | ITO, Ward - 5, Valsad |
| (Appellant) | .. | (Respondent) |

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|------------------------------|--------------------------|
| Appellant by : | Shri Suresh K. Kabra, CA |
| Respondent by: | Ms Namita Patel, Sr. DR |
| Date of Hearing | 19.01.2026 |
| Date of Pronouncement | 23.01.2026 |

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as "Ld. CIT(A)"] dated 03.12.2024, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2011-12.

2. Notice u/s 148 has been issued on 21.03.2018 for the Assessment Year 2011-12. It was submitted that the assessee received notice on 02.01.2012, in the notice issued is invalid. The Ld. Sr. DR argued that the assessee has not informed revenue authorities about the demise of the assessee. The Assessing Officer was not informed the details of assessee. Hence, the notice has been rightly issued.

3. However, the fact on that notice u/s 148 has been issued on the deceased person, which may the proceedings were initiated.

4. The Ld. AR of the assessee relied on the following decisions:

- (i) Dhirendra Bhupendra Sanghi vs. ACIT, 151 taxmann.com 541 (Bom.)
- (ii) Urmila Saxena vs. CBDT, 159 taxmann.com 64 (MP)
- (iii) Krishnaawater Kabra vs. ITO, 140 taxmann.com 423 (Guj.)
- (iv) Lal Chand Verma vs. UOI, 170 taxmann.com 825 (Del.)
- (v) Rasid Lala vs. ITO, 77 taxmann.com 39 (Guj.)
- (vi) Urmila Anurudhhasinhji Jadeja vs. ITO, 117 taxmann.com 504 (Guj.)

5. The Ld. AR relied on the decisions in the case of Urmilaben Aniruddhasinhji Jadeja (supra) wherein it was held that reopening notice under section 148 issued against a dead person would be a nullity and, proceedings pursuant to a reopening notice issued to a dead person could not be continued against legal representative. It was submitted that the notice u/s 148 issued in the name of the deceased person was invalid. The order passed by the CIT(A) in the name of the dead person is also a nullity.

6. We find that the proceedings have been undertaken in the name of dead person. The notice u/s 148 issued on 20.03.2018, which enables the AO to carry out assessment was issued on the person who expired on 02.01.2012. Therefore, no assessment could have been undertaken without curing the notices. It is well settled that notice issued on a dead person is not valid and the consequential assessment or re-assessment order also does not survive. It is now well settled that any proceedings against a dead person is a nullity. The Hon'ble Supreme Court in case of CIT vs. Amarchand N. Shroff, (1963) 48 ITR 59 (SC) held that the individual assessee must be a living person, and no assessment can be made on a dead person. Accordingly, the order of CIT(A) is quashed.

7. In the result, the appeal of the assessee is allowed.

The order is pronounced in the open Court on 23.01.2026.

**Sd/-
(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER**

**Sd/-
(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

Surat; Dated 23.01.2026

**SAMANTA

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// TRUE COPY //

**सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Surat**