

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'E' : NEW DELHI)**

BEFORE S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER

ITA Nos. 5663, 5664, 5665, 5666 & 5667/Del/2024
Asstt. Years : 2011-12, 2012-13, 2013-14 & 2014-15

LALITA AGARWAL (LEGAL HEIR OF LATE SHRI SUBHASH CHANDRA AGARWAL), FLAT NO. 70, POCKET-B, SFS FLATS, SUKHDEV VIHAR, NEW DELHI – 110 025 (PAN: AANPA3967D) (Appellant)	VS. ACIT, CIRCLE 68(1) NEW DELHI (Respondent)
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Appellant by : Shri Piyush Kaushik, Adv. & Shri Saurabh
Tondon, FCA

Respondent by : Shri Dheeraj Kumar Jaiswal, Sr. DR

Date of Hearing	30.09.2025
Date of Pronouncement	12.11.2025

ORDER

PER BENCH :

These appeals have been filed by the Assessee against the respective orders passed by the NFAC, Delhi for AYrs 2011-12 to 2014-15. The common solitary issue raised in all the 05 appeals is as regards to

challenging the reopening notice u/s. 148 alongwith the assessment order issued in the name and importantly in the PAN No. of the Deceased.

2. Brief facts are required to be stated that Shri Subhash Chandra Agarwal having PAN: AANPA3967D was expired on 4.12.2014. On 16.01.2015 a query letter issued by the ITO (Investigation Wing)-7 issued in the name of deceased Subhash Chandra Agarwal raising certain queries; on 23.01.2015 the legal heir of deceased Subhash Chandra Agarwal i.e. his wife Lalita Agarwal vide her categorical letter informed the department about the demise of Subhash Chandra Agarwal and a copy of death certificate was also submitted. On 29.03.2016 notice u/s. 148 of the Act in the name of the deceased and in the PAN No. AANPA3967D for AY 2009-10. On 29.3.2017 notice u/s 148 of the Act was issued in the name of deceased for AY 2010-11; on 12.08.2016 assessment order was framed u/s. 147 in the case of Subhash Chandra Agarwal for AY 2009-10 and issued in the PAN of the deceased; on 31.7.2017 assessment order was framed u/s. 147 in the case of Subhash Chandra Agarwal for AY 20 10-11and issued in the PAN of the deceased. On 22.3.2018 notice u/s. 148 issued in the name and PAN of the deceased Subhash Chandra Agarwal for the AY 2011-12 and 2012-13. On 21.8.2018 notice u/s. 148 issued in the name and PAN of the deceased Subhash Chandra Agarwal for AYrs 2013-14 & 2014-15. On 31.12.2018 assessment order u/s. 144/147 framed in the PAN No. of the deceased Subhash Chandra Agarwal for 2011-12 & AY 2012-13. On 29.12.2019 Assessment u/s 144/147 was framed in the PAN of the deceased for AYrs. 2013-14 & 2014-15. Thus, it was apparent that for

all the above said assessment years, the notices were issued on the deceased assessee and on the PAN No. of that deceased assessee. Further, Ld. AR submitted a paper book narrating the above facts and submitting the copies of notices and assessment orders to demonstrate that notices as well as the assessment has been passed in the name of deceased assessee and on PAN of the deceased person. For all these assessment years, assessment orders on legal heir and wife of the assessee have been separately passed in the PAN number of the assessee, Lalita Agarwal and in all those orders no assessment has been done with respect to income of deceased Subhash Chandra Agarwal. It was submitted that the assessment income of Late Subhash Chandra Agarwal for the AYrs 2011-12 to AY 2014-15 has been done in the PAN Number of Late Subhash Chandra Agarwal who already stood expired as on the date of issue of respective assessment order, hence, the said assessment orders become a complete nullity. It was further submitted that on 28.12.2020 the ITAT Delhi in assessee's own case on identical facts and grounds for preceding three years i.e. AY 2008-09, 2009-10 and AY 2010-11 allowed the appeals of the assessee.

3. Ld. DR relied upon the orders of the authorities below.

4. We have carefully considered the facts narrated above in these appeals wherein the notice under section 148 was issued in the name of a deceased assessee stating his PAN Number. Further the assessment orders are also passed in the name of the deceased assessee stating his

PAN Number. We find that this common issue before us is squarely covered by the decision of the Hon'ble Delhi High Court in the case of Savita Kapila vs. ACIT dated 16.7.2020 reported in 426 ITR 502, wherein, it has been held that there is no legal requirement that legal representative should report death of an assessee to the income tax department. Therefore, the order of the Ld. CIT(A) in sustaining the assessment order is not correct. The sustenance of a notice under section 148 of the Act is the foundation stone on which subsequent re-assessment proceedings are built up. To acquire the valid jurisdiction necessarily such notices are to be addressed to the correct person and not a deceased. We further note that the ITAT Delhi in assessee's own case on identical facts and grounds for preceding three years i.e. AY 2008-09, 2009-10 and AY 2010-11 allowed the appeals of the assessee by following the decision of the Hon'ble Delhi High Court in the case of Savita Kapila (supra).

5. In view of the above facts and respectfully following the precedents, as aforesaid, we quash the assessment orders passed in all the 05 appeals and allow the common Ground of Appeal raised in all the captioned appeals.

6. In the result, all the 05 appeals of the assessee are allowed in the aforesaid manner.

Order pronounced in the Open Court on 12.11.2025.

Sd/-

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**(SUDHIR KUMAR)
(JUDICIAL MEMBER)**

Date: 12.11.2025

SRBhatnagar

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1. Appellant
2. Respondent
3. DIT
4. CIT (A)
5. DR, ITAT

Assistant Registrar, ITAT, Delhi Bench