



Date_____

To

The Commissioner of Income Tax (Appeal)

Delhi

Subject: Notice issued u/s 250 of the Income Tax Act, 1961

Reference: Mr._____

PAN: XYZ123456789

Assessment Year (AY)

Notice No. : _____

Dated:_____

Respected Sir,

With regard to the above captioned notice, the Appellant i.e. “Ms._____” hereby most respectfully submit as under:

We write you in strict reference to the previous submissions made by the Appellant on_____. The same has been annexed as “**Annexure-1**” for your quick perusal. Moreover, we sincerely request your goodself to explicate the uncertainties prevalent to the disputed Assessment Proceedings.

FACTUAL REALITY

1. It is most humbly submitted that, in consonance with the famous legal maxim “**Suprema lex salus populi**” which clearly stated that, “**The welfare of the people is the supreme law**”, the Appellant respectfully prays before your kind office, to delete the wrongful additions made against the Appellant. Furthermore, as it is prominently said that, “**Let hundred guilty be acquitted but one innocent should not be convicted**”, the Appellant firmly believes that, your Kind Office will rescind the precariousness arising in the instant matter, owing to the incorrect acts of the Learned Assessing Officer.

2. First and foremost, without prejudice and without assuming any liability, the Appellant in the instant matter, cannot be held liable to the acts/omissions on the part of concerned deceased i.e. “_____”, since the Appellant in the present case did not inherit any estate or any other valuable article on account of her late husband. **In this regard, it is most pertinent to mention that, the Appellant was never apprised with any tangible/incriminating material via which severe allegations had been made in the present case. The aforesaid stance on the part of the Learned Assessing Officer definitely infringed the “Constitutional Rights” of a single mother.** Without Prejudice, the Appellant had only received a mere sum of INR_____ (in demonetized currency notes) and a silver bullion weighing _____

It is humbly submitted that, the Learned Assessing Officer, via making grave allegations against the Appellant, miserably failed to establish the fact that, whether the investigation wing, during the course of search, found any unaccounted cash or cash trail or any valuable asset, which was received by the Appellant from her late husband, as wrongly alleged during the proceedings.

3. Furthermore, as we have already submitted via our previous response that, the Appellant was only a simple housewife, during the concerned assessment year, thereby the Appellant is totally unaware to the business dealings made by her late husband. Kindly note that, since the Appellant had no knowledge/participation in the transactions conducted by her late husband, accordingly the Appellant cannot make comments to the allegations made in the impugned Assessment Order and subsequently, the Appellant denies the contents of the said Order in entirety. Thereby, it is most humbly prayed before your goodself, to immediately delete the unjustified additions made by the Learned Assessing Officer. **Most importantly, in accordance to Section 159(6) of the Income Tax Act, 1961("the Act"), the liability of a legal heir is limited to the extent of assets acquired by legal heir. However, the Appellant did not receive any estate from her late husband.**

4. On contrary, the Learned Assessing Officer should have examined the co-directors/associates/partners of concerned deceased, regarding the transactions made during the course of business activities, since the Appellant was completely

oblivious to the financial dealings made by her late husband. **Henceforth, the onus should have been rightly shifted from the Appellant towards the co-directors/associates/partners of concerned deceased. However, the Learned Assessing Officer ignored such a relevant fact and made hefty addition in the hands of Appellant, which is completely unjust and hence liable to be quashed.**

As previously submitted that, the Appellant was neither a director/shareholder nor managing affairs of M/s. _____ (Co. owned by _____). Moreover, in accordance to the MCA (Ministry of Corporate Affairs) portal itself, Smt. _____ and Smt. _____, were other directors along with Shri _____. Even, after the demise of Shri _____, the Appellant had no participation in M/s. ABC Limited, infact the Appellant shifted to the residence of her parents within a span of few days and completely parted ways with _____ family, after the sudden death of Shri _____. Therefore, the proceedings were wrongly initiated against the Appellant, conversely the disputed Assessment Proceedings should have been only commenced against other directors of M/s ABC Limited.

5. **As a matter of fact, on _____, a search action was initiated u/s 132 of the Act, against Shri _____. However, it is relevant to mention that, Shri _____ regrettably passed away on _____ itself. Therefore, it was utterly baseless to conduct search proceedings on a dead person, after a prolonged span of _____ months.** Perhaps, Shri _____ left behind no estate or any other valuables for his family members. The aforesaid fact was

presented multiple times before the Learned Assessing Officer by the Appellant. However, the Learned Assessing Officer ignored the humble submissions and made the addition in haste.

6. It is humbly submitted that, as per the impugned Assessment Order, the Learned Assessing Officer made a detailed explanation with respect to the business operations of the Shri_____. However, the Learned Assessing Officer failed to establish the liability of the Appellant, arising out of acts/omissions on the part of concerned deceased nor does the Learned Assessing Officer intimated regarding any estate/valuable asset, devolved onto the Appellant, out of which the Appellant is expected to remit such a massive demand. The Appellant had only received a sum of INR_____(in demonetized currency notes) and a silver bullion weighing_____grams. Moreover, the_____Bank duly seized the house of concerned deceased, situated at_____, due to non-repayment of installments amounting to INR_____under the relevant provisions of the SARFAESI Act, 2002. It is humbly submitted that, after the demise of Shri_____, the Appellant left residence of her late husband and shifted to the apartment of her parents. The Appellant had already furnished her bank statements vide her earlier response, to substantiate her financial position.

7. As already submitted that, the Appellant had earlier opted for the Viwad Se Viswash Scheme, whereby she has remitted the necessary taxes, for the Assessment Proceedings initiated against the Appellant (on her PAN), u/s 153A of the Act, for the Assessment Years duly pertaining from_____to_____. It is further

retreated that, the Appellant had not acquired any estate or any valuable article, after her late husband departed for the heavenly abode. Therefore, it is most humbly prayed before your goodself to delete the unjust and baseless addition made in the hands of the Appellant.

Legal Submissions

1. **The initiation of Assessment Proceedings against a deceased person.**

- a. Please note that, the Assessment Proceedings in the present matter were extraneously commenced against the concerned deceased, as it is an evident fact that, _____ already departed for the heavenly abode on _____ - **However, the Learned Assessing Officer only commenced the said Assessment Proceedings, after the unfortunate demise of _____, most importantly against the PAN of the deceased itself. Furthermore, the Learned Assessing Officer was completely aware to regrettable demise of Shri _____, before initiating the Assessment Proceedings.**
- b. The aforesaid stance simply indicates that, the Learned Assessing Officer was not cautious during the course of Assessment. Therefore, the proceedings in the present case are null and void, as there cannot be an Assessment/Reassessment against the PAN of a deceased. The present Assessment Proceeding is a result of ignorant approach of the Learned Assessing Officer.

In the matter of **Sandeep Chopra vs PCIT [W.P (T) NO. 2972 OF 2022]**, the Hon'ble High Court of Jharkhand recently held that,

"11. Having regard to the discussions made hereinabove, notice issued under section 148 for initiation of

reassessment proceeding in the name of the deceased assessee (Bhim Sen Chopra) on his PAN and not in the name of his legal representative is held to be illegal and bad in law.

Consequently, since the notice itself has been declared to be null and void, the order passed pursuant to the said notice is also null and void. As a result, the notice dated 18-3-2020 issued under section 148 of the Act and all consequential orders, passed pursuant to the notice, is non-est and voidab initio and accordingly quashed and set aside.”

Furthermore, in the case of **Vikram Bhatnagar vs. Assistant Commissioner of Income-Tax [WP(C) NO. 12215 OF 2021]**, the Hon’ble Delhi High Court held that,

“11. In the present case as admitted by the Respondent the facts are admitted. The death of the Assessee was duly communicated by his legal heirs (the Petitioner herein). The ITR also duly disclosed that the same has been filed by the legal representative. However, in ignorance of the said facts available on the record the scrutiny proceedings have been wrongly conducted in the name of the deceased Assessee without bringing on record all his legal heirs as per the requirement of law.

12. In the present case, the jurisdictional notice under section 143(2) of the Act was issued against the dead person and the assessment order has also been passed against the dead person on his PAN without bringing on record all his legal representatives, therefore, the said assessment order and the subsequent notices are null and void and are liable to be set aside”.

A similar stance was taken by **the Hon’ble Delhi High Court in the matter of Savita Kapila vs. Assistance Commissioner of Income-Tax [W.P.(C) NO. 3258/2020]**, in absence of a statutory provision, a duty cannot be cast upon legal representatives to intimate factum of death of assessee to department and, thus, where Assessing Officer issued a notice to assessee under section 148 after his death and, in such a case, it could not have been validly served upon assessee, said notice being invalid, was to be quashed

In the case of **Smt. Madhuben Kantilal Patel vs. Union of India [Special Civil Application No. 3917 OF 2022]**

“9. We are not in agreement with the respondent that the subsequent notice since has been issued on the legal heir, it would in any manner validate the initial action of the respondent of issuing the notice to the deceased assessee. It is a matter on record that the assessee passed away on 25th August, 2020 and the death certificate of the deceased

was also communicated to the officer concerned in a short period. The first Notice under section 148 of the I.T Act was issued on 30th June, 2021 which itself was not sustainable and was illegal. This Court in various decisions has already decided this issue.”

9.1 This Court in the case of Chandreshbhai Jayantibhai Patel v. ITO [2019] 101 taxmann.com 362/261 Taxman 137/413 ITR 276 (Guj.) has dealt with the very issue of issuance of notice to the dead person to hold that the same is unsustainable under the law and that defect of initiation of notice to the deceased cannot be cured for the notice has to be treated as invalid. The Court has held and observed thus:-

Therefore, the question that arises for consideration is whether the notice under section 148 issued against the deceased assessee can be said to be in conformity with or according to the intent and purposes of the Act. In this regard, it may be noted that a notice under section 148 is a jurisdictional notice, and existence of a valid notice under section 148 is a condition precedent for exercise of jurisdiction by the Assessing Officer to assess or reassess under section 147. The want of a valid notice affects the jurisdiction of the Assessing Officer to proceed with the assessment and thus, affects the validity of the proceeding for

assessment or reassessment. A notice issued under section 148 against a dead person is invalid, unless the legal representative submits to the jurisdiction of the Assessing Officer without raising any objection. Therefore, where the legal representative does not waive his right to a notice under section 148, it cannot be said that the notice issued against the dead person is in conformity with or according to the intent and purpose of the Act which requires issuance of notice to the assessee, whereupon the Assessing Officer assumes jurisdiction under section 147 and consequently, the provisions of Section 292B would not be attracted. Therefore, in view of the provisions of section 159(2)(b), it is permissible for the Assessing Officer to issue a fresh notice under section 148 against the legal representative, provided that the same is not barred by limitation; he however, cannot continue the proceedings on the basis of an invalid notice issued under section 148 to the dead assessee.

In the facts of the present case, as noticed herein above, the notice under section 148, which is a jurisdictional notice, has been issued to a dead person. Upon receipt of such notice, the legal representative has raised an objection to the validity of such notice

and has into complied with the same. The legal representative not having waived the requirement of notice under section 148 and not having submitted to the jurisdiction of the Assessing Officer pursuant to the impugned notice, the provisions of Section 292B would into be attracted and hence, the notice under section 148 has to be treated as invalid. In the absence of a valid notice, the Assessing Officer has no authority to assume the jurisdiction under section 147 and hence, continuation of the proceeding under section 147 pursuant to such invalid notice, is without authority of law. The impugned notice as well as the proceedings taken pursuant thereto, therefore, cannot be sustained. For the forgoing reasons, the impugned notice issued by the respondent under section 148 as well as all proceedings pursuant thereto, are hereby quashed and set aside."

- c. In the case of **C. Naveen Kumar vs. ITO reported in [2019] 108 taxmann.com 219 (Madras)**, wherein assessee did not inherit anything from his father and, moreover, he had nothing to do with his father's bank account, as such, it was held that having regard to provisions of section 159, impugned assessment order passed under section 144, read with section 147 on ground that there were huge

deposits in said account in relevant year prior to death of his father, was not sustainable.

- d. **It is imperative to mention that, the proceedings were erroneously initiated against the PAN of a deceased which is prima-facie invalid and hence the order passed by the Learned Assessing Officer pursuant to invalid notice is liable to be quashed. However, the Learned Assessing Officer wilfully initiated proceedings against the PAN of deceased, thereby the Assessment Order is void ab initio.**

2. **The commencement of Proceedings u/s 147 of the Income Tax Act, 1961.**

- a. Please note that, the proceedings in the existent matter were initiated due to a search action conducted u/s 132 of the Income Tax Act, 1961 (“the Act”). **Therefore, with strict reference to the Act itself, the proceedings should have been commenced u/s 153A or 153C,** since the search action was conducted on _____ i.e. clearly before the implication of the Finance Act, 2021. **However, the proceedings were incorrectly initiated u/s 147 of the Act and the same is void ab initio.**

- b. **The proceedings in the case of the Appellant (on her PAN) were rightly initiated u/s 153A. However, the proceedings were wrongly commenced in the case of the Shri Furthermore, the initiation of proceedings u/s 147 of the Act against the Appellant, with respect to business dealings made by Shri was totally erroneous and unjustifiable.**

Moreover, please refer to certain case laws in furtherance to the contentions of the Appellant.

Nilesh Bharani vs. DCIT CC 4(1) Mumbai

ITA No. 612/Mum/2020

It was clearly held that, the cases pertaining to search and seizure u/s 132 of the Act, the proceedings should be initiated within Section 153A/153C of the Act and not u/s 147 of the Act.

“94. Thus, here in this case as held above, the assessment order passed u/s 147 is beyond the jurisdiction as correct course for framing reassessment as per statute was u/s 153A and u/s 153C only. Ergo, on all the above legal grounds and issues raised by the assessee here are the jurisdictional issue and goes to the threshold of the validity of the assessment proceedings, which in our opinion has not been validly assumed. If the jurisdiction has not been correctly assumed, then the entire consequent assessment proceedings also become illegal. Accordingly, the

assessee succeeds here on the above two legal issues / pleas raised by him resulting into cancellation of the assessment order in this appeal.”

“95. In conclusion, we hold that the assessment order passed u/s 147 of the Act on 30/12/2018 is illegal and void ab initio and same is hereby quashed, having been passed on incorrect provision, ignoring the mandatory non-obstante sections 153A / 153C of the Act, as here in this case, jurisdiction to assess and pass the assessment order was under sections 153A / 153C. Since, the assessment order has been quashed; the grounds of appeal of the assessee on merits are not being adjudicated as they have become academic.”

M/s. Ravi Nirman Ltd. vs. DCIT Circle 13(3)

ITA Nos. 6428 & 6429/Mum/2019

A similar view was taken in the aforesaid case as well, wherein it was clearly held that, any material found during the search can be applied to initiate proceedings u/s 153C of the Act, not u/s 147 of the Act.

“9. On a careful consideration of the facts on record and observe from the decision in the case of Karti P. Chidambaram v. Pr.CIT. (Investigation) (Supra) the Hon'ble Madras High Court held as under: -

“82. As opposed to this general procedure, there are specific provisions contained in Section 153A to Section 153C, which deal with assessments that commence after a search has been conducted under the provisions of Section 132 or requisition has been made under Section 132A. Sections 153A to Section 153C start with a non-obstante clause that specifically excludes the applicability of Section 147/148. Where, pursuant to a search conducted under Section 132, the Assessing Officer has in his possession books of account or other documents or evidence, which reveal that income, represented in the form of asset, or any part of such income generally, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more in the relevant assessment year or in aggregate over the relevant assessment years then the Assessing Officer may either assess/reassess for each of the preceding 6 Assessment Years immediately preceding the Assessment Year, in which, search has been conducted and for the relevant Assessment Year / years. Section 153C shall apply to cases where, pursuant to a search or requisition under Section 132 & 132A, the assessing Officer is satisfied that any money bullion jewellery or other valuable article or thing seized or requisitioned, belongs to or any books of accounts or documents

pertains or pertain to a person other than the person referred to in Section 153A, then the material must be handed over the Assessing Officer having jurisdiction over such “other person” and the Assessing Officer may issue a notice along the same lines as under Section 153A if he is satisfied that such material has a bearing on the determination of total income of such persons. Apart from the Section containing a non- obstante clause, Section 153A and 153C also provides for a mechanism whereby all pending proceedings and assessments, as on date of receipt of materials seized by the Assessing Officer, shall stand abated.

83. Therefore, upon a conspectus of the relevant provisions, it is clear that the recourse under Section 153A and Section 153C is a special procedure that gets triggered upon receipt of incriminating material post any search or requisition. The normal course of assessment and reassessment is fundamentally altered when a search or requisition takes place under Section 132/132A and the moment, the seized materials are received by the Assessing Officers, the special procedure laid out under Section 153A or Section 153C shall come into effect. The use of the non-obstante clause coupled with the abatement mechanism contained in the provisions makes it clear that the legislative intent was for Assessing

Officers to proceed only under Section 153A or Section 153C upon receipt of material seized or requisitioned. This special procedure is a derogation from the regular procedure for assessment or reassessment and only some immunity has been carved out for completed assessments. Therefore, the concerned jurisdictional Assessing Officer, upon receipt of material seized or requisitioned, can only proceed under Section 153A or 153C and they cannot proceed with any other pending assessment or proceeding.”

10. Respectfully following the above said decision, any material found during the search can be applied to initiate proceedings only u/s. 153C of the Act, not under section 147 of the Act. Accordingly, we are in agreement with the grounds raised by the assessee that the proceedings initiated u/s. 147 of the Act is void ab initio. Accordingly, any proceedings relating to the above assessment is also becomes invalid. Accordingly, the appeal filed by the assessee is allowed in this regard.”

- c. As a matter of fact, if law provides something to be done in certain manner, then same can be done in such manner only. It has been hitherto uncontroverted legal position that, where a statute requires to do a certain thing in a certain way, the thing must be done in that way or not at all. The other methods or mode of performance are impliedly and necessarily forbidden. The aforesaid settled legal

proposition is based on a legal maxim “**Expressio unius est exclusio alterius**”, if a statute provides for a thing to be done in a particular manner, then it has to be done in that manner and in no other manner and following other course is not permissible. In the matter of **Dr. Nalini Mahajan vs DIT 257 ITR 123 HC (Del)**, it was held that, where a statute requires to do a certain thing in a certain way, the thing must be done in that way or not at all and the other methods of performance are necessarily forbidden.

d. **As per the Act, proceedings should have been initiated u/s 153A or 153C, since a search action was carried u/s 132 of the Act. Therefore, the Appellant desires to inquiry the specific reason, for commencing the proceedings within the ambit of Section 147 of the Act, as the search was made before 01 April 2021, as the Learned Assessing Officer failed to satisfy the aforesaid fact.**

e. It is further retreated that, in the case of the Appellant (on her PAN) the Assessment Proceedings were already concluded u/s 153A of the Act, as the Appellant duly opted for the Viwad Se Viswash Scheme and remitted the legitimate taxes to the Income Tax Department. However, no material was found during the course of search proceedings, which could have clearly specified, any undisclosed income/asset of the Appellant nor any evidence was brought on record, which could vividly purport, any estate acquired by the Appellant on account of her late husband.

3. **Lack of Incriminating/Tangible Material in the instant matter.**

- a. It is most humbly submitted that, the Learned Assessing Officer was under an obligation to supply **Incriminating /Tangible Material**, substantiating the allegations made against the Appellant. **However, we have not received a single document by the Income Tax Department.**
- b. **As a matter of fact, the Learned Assessing Officer deprived a common man of “Right to Life” via imposing unfair and unjust addition, without in possession of concrete evidence, specifically highlighting the name and other significant details of the Appellant. The addition made in the hands of the Appellant certainly breached the “Fundamental Rights”.**
- c. **It is humbly submitted that, the Learned Assessing Officer failed to establish the fact that, whether the investigation wing was in possession of any unaccounted cash or cash trail or any other valuable asset, via making grave allegations against the Appellant.**
- d. The Learned Assessing Officer has mentioned regarding certain information received from an excel-sheet. However, the aforesaid

file was never shared with the Appellant during the course of Assessment Proceedings. Infact, whether the alleged excel-sheet, is specifically highlighting the name of the Appellant, remains undisclosed by the Learned Assessing Officer.

- e. In accordance to **Uma Charan Shaw & Bros. Co. vs. CIT 37 ITR 271 (SC)**, it is a well-established law that, no addition can be made on the basis of surmises, suspicion and conjectures. In the case of **37 ITR 151(SC) Omar Salay Mohammad Sait v CIT**, it was held the conclusions reached by the Tribunal should not be coloured by any irrelevant considerations or matters of prejudice and if there are any circumstances which required to be explained by the assessee, the assessee should be given an opportunity of doing so. On no account whatever should the Tribunal base its findings on suspicious, conjectures or surmises nor should it act on no evidence at all or on improper rejection of material and relevant evidence or partly on evidence and partly on suspicions, conjectures or surmises and if it does anything of the sort, its findings, even though on questions of fact, will be liable to be set aside by this Court. In the case of **Acchyalal Shaw vs. ITO (2009) 30 SOT 44 (Kol.) (URO)**, it was held that, "Suspicion cannot replace evidential document. Simple argument or allegation of manipulation is not sufficient without proper evidence." In **Ashwini Kumar vs. ITO 39 ITD 183 (Delhi)** held that, in the case of dumb document, revenue should collect necessary evidence to prove that figures represent incomes earned by

the assessee. The Mumbai ITAT in case of **Asstt. CIT v. Layer Exports (P.) Ltd. [2017] 88** held that, additions are to be made on basis of tangible evidence and not solely on basis of estimations and extrapolation theory. In the case of **DCIT v. Mapsa Tapes Pvt. Ltd. ITA No. 3539/Del/2017**, it was held that, the additions made by the Assessing Officer in the absence of any incriminating material found during the course of search belonging to the Assessee for the assessment year under consideration is legally unsustainable.

- f. In light of the above-stated facts, the Appellant humbly submits that, the notices issued were not conclusive enough to make allegations against the Appellant, since the present matter involves a hefty sum in question, thereby the Learned Assessing Officer was legally bound to provide an incriminating material to validate its contentions.
- g. As it is famously pronounced, “**Lex rejicit superflua, pugnata, incongrua**” which states, “the law rejects superfluous, contradictory and incongruous things”, without prejudice, if there is no concrete evidence available against the Appellant, thereby purely in the Interests of Justice, the Appellant should be rightly acquitted at the earliest. It is further submitted that, in accordance to “**Lex non deficere potest in justitia exhibenda**” which states that, “The law cannot fail in dispensing justice”, no liability should be forced against the Appellant, in case there is no relevant document available on record to impose a massive addition of Lakhs, otherwise the same

would be in contravention to the Constitutional Rights of a common citizen.

- h. As a matter of fact, the tables inserted by the Learned Assessing Officer in the impugned Assessment Order are completely vague and baseless, on perusal of the facts and figures mentioned in the aforesaid tables, it could be easily ascertained that, M/s.

_____ had received lesser deposits through its investors in comparison to the loans disbursed. It is imperative to mention that, an entity could only lend out funds to the extent, which it had received from its creditors. The said fact has been mentioned below for your quick reference.

S.NO.	Year	Amount received from Creditors	Amount paid to Debtors
1.	2011-12		
2.	2012-13		
3.	2013-14		
4.	2014-15		
5.	2015-16		
6.	2016-17		
7.	2017-18		

- i. Moreover, the Learned Assessing Officer had very absurdly included massive sums to the tune of INR (i)_____against Creditors and (ii)_____towards Debtors for the years _____

and _____ respectively, whereby the Learned Assessing Officer was not apprised to the date of transaction. This simply purports that, the Learned Assessing Officer was neither calculative nor convinced, while making additions in the hands of the Appellant. Henceforth, the impugned Assessment Order has no legs to stand in the Court of Law.

4. The clear absence of Satisfaction Note.

a. **In strict compliance to Section 153A/153C/147 of the Act, the Assessing Officer was under an obligation to hand-over a “Satisfaction Note” to the Appellant, stipulating the incriminating material recovered from the searched premises. However, no such “Satisfaction Note” was ever provided to the Appellant.**

b. In the matter of **Manish Maheshwari vs Asstt. Commissioner of Income Tax SLP (Civil) No. 9751 of 2005**, it was held that,

As the Assessing Officer has not recorded its satisfaction, which is mandatory nor has it transferred the case to the Assessing Officer having jurisdiction over the matter, we are of the opinion that the impugned judgments of the High Court cannot be sustained, which are set aside accordingly. The appeals are

allowed. However, in the facts and circumstances of the case, there shall be no order as to costs.

5. The Proceedings should have been commenced against M/s. ABC Limited.

a. It is humbly submitted that, the Income Tax Department imposed the entire liability on the shoulders of Shri_____, in lieu of the business dealings conducted by the M/s. ABC Limited. Without Prejudice, if the alleged business dealings, had been made by Shri_____, the same were not made in his personal capacity. On contrary, the alleged transactions would have been executed in the name of M/s. ABC Limited.

b. **It is relevant to mention that, the Income Tax Department was bound to commence Assessment Proceedings against all the directors of M/s. ABC Limited. However, the Proceedings were only initiated against Shri _____, clearly knowing the fact that, he had already passed away prior to _____ months of the search proceedings itself.**

c. In compliance to the MCA (Ministry of Corporate Affairs) Portal, the other directors along with Shri_____, were Smt._____ and Smt._____.

d. **Henceforth, it was the duty of the Learned Assessing Officer to initiate proceedings against the other directors in the Interests of Justice. However, the Learned Assessing Officer ignored the aforesaid fact and thereby, only commenced the proceedings against a dead person. Moreover, the Learned Assessing Officer made a colossal addition in the hands of the Appellant, who was totally unaware to the dealings made by M/s. ABC Limited nor the Appellant was a director/shareholder in M/s. ABC Limited**

e. Therefore, it is most humbly prayed before your Kind Office, to quash the impugned Assessment Order, as the Proceedings were not conducted on right line of action.

6. **Inheritance with respect to the Hindu Successions Act, 1956.**

a. It is relevant to mention that, as the concerned deceased departed for the heavenly abode without leaving behind a Will, thereby estate of the concerned deceased should have been divided equally among the Class-I heirs, in accordance to the relevant provisions of the Hindu Successions Act, 1956. The aforesaid stance was also advanced by the Learned Assessing Officer during the Proceedings.

b. However, as per the Schedule of the Hindu Successions Act, 1956, the Class-I Heirs includes:-

Son; daughter; widow; mother; son of a pre-deceased son; daughter of a pre-deceased son; son of a pre-deceased daughter; daughter of a pre-deceased daughter; widow of a pre-deceased son; son of a pre-deceased son of a pre-deceased son; daughter of a pre-deceased son of a pre-deceased son; widow of a pre-deceased son of a pre-deceased son 1 [son of a predeceased daughter of a pre-deceased daughter; daughter of a pre-deceased daughter of a pre-deceased daughter; daughter of a pre-deceased son of a pre-deceased daughter; daughter of a pre-deceased daughter of a pre-deceased son].

- c. Without prejudice, along with the Appellant, the mother of Shri_____ was equal coparcener in the alleged estates of the concerned deceased, in strict adherence to the Hindu Succession Act, 1956.
- d. **However, the Learned Assessing Officer wrongfully initiated proceedings against the Appellant and consequently made entire additions, only in the hands of the Appellant, whereby the Learned Assessing Officer was also bound to initiate proceedings equally against the Mother of the concerned deceased.**
- e. Therefore, it is most humbly prayed before your Kind Office, to quash the impugned Assessment Order, as the Proceedings were not conducted on right line of action.

The Appellant would also like to mention that, the Appellant was not able to furnish an ITR in the case of Shri_____, as she was totally unaware to the dealings made by her late husband. Moreover, the Learned Assessing Officer issued the Show Cause Notice and the impugned Assessment Order, without clarifying the objections raised by the Appellant.

In light of the above referred facts, we most respectfully pray before your goodself to delete the unjustified additions made by the Learned Assessing Officer.

Thanking you in anticipation

SD/-

Authorized Signatory

Disclaimer- The information/views contained in this document are personal in nature, are meant only for information and do not constitute a professional advise to act.