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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 5615/2024

VIVEK BABBAR ..... Petitioner

Through: Mr. Shivam Gaur, Mr. Kshitij Joshi & Mr. Aryan Kumar, Advs.

versus

INCOME TAX OFFICER & ANR. ..... Respondents

Through: Mr. Shlok Chandra, SSC with Mrs. Madhavi Shukla, Ms. Priya Sarkar, JSCs & Mr. Sudarshan Roy, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **06.05.2024**

CM APPL. 23186/2024 (Ex.)

1. Allowed subject to all just exceptions.

2. Application stands disposed of.

WP(C) 5615/2024 & CM APPL. 23185/2024 (Interim stay)

3. Notice. Since the respondents are duly represented by Mr. Chandra, learned counsel, let a reply be filed within a period of three weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

4. Let the matter stand tagged with WP(C) 12617/2022 to be called on the date fixed i.e. 11.07.2024.

5. Prima facie and on hearing learned counsel for the writ petitioner we note that although they had duly apprised the respondents of the passing away of late Sh. Vidyanand Babbar, the

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original assessee, no notice under Section 148A(b) of the Income Tax Act, 1961 ["**Act**"] was issued to the legal heirs. We take note of an identical question which is presently being considered by us in the writ petition aforenoted.

6. Accordingly, and till the next date of listing, the respondents shall stand restrained from taking further steps pursuant to the impugned notices dated 09 March 2023 and 18 March 2023 issued under Section 148A(b) and notice under Section 148A(d) and order under Section 148 of the Act both dated 30 March 2023.

7. It is made clear that the aforesaid order is not liable to be construed as a stay of proceedings initiated pursuant to the notice dated 15 March 2024 issued under Section 148A(b) of the Act to the legal heirs of the original assessee.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 06, 2024/kk

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