**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No.10433 of 2025**

**Smt. Narmada Nayak** …. **Petitioner**

Represented by Adv.–
Mr. Rudra Prasad Kar, Senior Advocate
Mr. Asit Kumar Dash, Advocate

-Versus-

**The Assessment Unit of National Faceless Assessment Centre, New Delhi and others** …. **Opposite Parties**

Represented by Adv.–
Mr. Subash Chandra Mohanty, Senior Standing Counsel

**CORAM:**
**HON' BLE THE CHIEF JUSTICE**
**AND**
**HON'BLE MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER**
**26.03.2026**

**Order No.**

01. 1. The short ground on which the Petitioner prays for quashing of the order dated 20th December, 2023 issued by the Assessment Unit, Income Tax Department under Section 147 read with Section 144 of the Income Tax Act, 1961 for the Assessment Year 2016-2017, issued to her late husband is that by the time the said notice and order were issued, he had already expired. She has placed on record the certificate of the death, issued by the Angul Municipality which shows the date of death to be 5th December, 2020.

2. Not only was the notice proceeded with notwithstanding the above fact but on 20th December, 2023 even an order under Section 147 was passed against the same person i.e. the late husband of the present Petitioner.

3. Issue Notice. Mr. Subash Chandra Mohanty, learned Senior Standing Counsel accepts Notice.

4. The fact that the notice was issued and an order was passed against a person who had already expired by the time the notice was issued is unable to be disputed by Mr. Subash Chandra Mohanty, learned Senior Standing Counsel. Consequently, the Court has no hesitation to hold that the entire proceeding stands vitiated. Consequently, the notice under Section 148 of the Act dated 27th March, 2023 and the consequent order dated 20th December, 2023 passed by the Assessment Unit, Income Tax Department and all actions and orders consequent thereto are hereby quashed.

5. The writ petition is, accordingly, disposed of

***(Harish Tandon)***
***Chief Justice***

***(M.S. Raman)***
***Judge***

*S.K. Guin/PA*