

Kumar Sankalp (Legal Heir Of Late Shri Ajendra Kumar Rastogi) v. Income Tax Officer -2(1) Lko. And 2 Others

Writ Tax No. 35 Of 2025

Supplied court order; no reported citation stated | 2025-01-28

One week was granted; list in the week commencing 10 February 2025. The Department could initiate appropriate proceedings under Section 159 if it chose.

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Division Bench | Attau Rahman Masoodi | Subhash Vidyarthi

01 FACTS OF THE CASE

Kumar Sankalp, legal heir of late Ajendra Kumar Rastogi, sought one week to apply for relief against an initial 20 February 2024 notice issued after the assessee's death.

Source: [PDF p.1, complete supplied order](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court granted the requested opportunity to amend the relief and left statutory proceedings against legal representatives open.

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03 JUDICIAL DECISION

One week was granted; list in the week commencing 10 February 2025. The Department could initiate appropriate proceedings under Section 159 if it chose.

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04 OUTCOME / IN WHOSE FAVOUR

No final quashing or stay was granted by this order.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The initial notice needed to be brought within the relief sought — Kumar Sankalp sought one week to apply for relief against the 20 February 2024 notice issued after the assessee had died. The Court granted the requested time. The procedural focus was the initiation of the proceedings and the consequential order, but neither was finally quashed in this source.

The Section 159 route remained open — The Court expressly left it to the Department to initiate appropriate proceedings in accordance with Section 159 if it chose. This does not validate a particular future notice, dispense with statutory conditions or decide the legal heir's liability. It distinguishes the challenged initiation from the possibility of a lawful proceeding against the proper representative.

Use the dates and later application — The notice, proof of death and the application seeking amended relief are material to the next hearing. The order lists the week commencing 10 February 2025, with no express stay. It should not be described as a final judgment invalidating every proceeding involving a deceased assessee.

Source: [PDF p.1](#)

SOURCE & VERIFICATION

[Supplied court order - exact individual source bytes verified](#)

Complete supplied 1-page original read and all source page images visually inspected; original bytes verified by SHA-256 against the ledger. No PAN is stated. Subsequent treatment and current law have not been cleared.

[Open cited source rendition](#)

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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