

Savitri Devi v. Principal Commissioner Of Income Tax Govt. Of India Central Revenues Bldg. New Delhi And 4 Others

Writ Tax No. 459 Of 2025

Supplied court order; no reported citation stated | 2025-05-22

Operation of the impugned orders was stayed until the next listing. List as fresh in the third week of July 2025; respondents could file their response.

147

Division Bench | Rajan Roy | Om Prakash Shukla

01 FACTS OF THE CASE

The Court recorded that Savitri Devi's husband died on 14 June 2023 and proceedings, including an ex parte Section 147 assessment, followed. The petitioner claimed to be an illiterate widow.

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

02 DISCUSSION BY THE HON'BLE COURT

Those circumstances led the Bench to grant temporary protection while inviting the respondents' response for possible disposal at admission.

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03 JUDICIAL DECISION

Operation of the impugned orders was stayed until the next listing. List as fresh in the third week of July 2025; respondents could file their response.

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

04 OUTCOME / IN WHOSE FAVOUR

Time-limited interim protection, not final cancellation of assessment.

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05 EXPERT COMMENTS

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

The interim decision was tied to the recorded circumstances — The Court noted the husband's death on 14 June 2023, subsequent proceedings including an ex parte Section 147 assessment, and Savitri Devi's claim to be an illiterate widow. It stayed operation of the impugned orders until the next listing while allowing respondents to answer. These are the stated grounds for temporary protection, not a completed merits adjudication.

Stay of operation differs from cancellation — The impugned orders were not quashed and the Court contemplated possible disposal at admission after a response. The source supplies no final holding on representation, service or assessment validity. The death and proceeding chronology explain the interim exercise; they do not establish that every post-death proceeding is void.

Duration needs the later order chain — The fresh listing was in the third week of July 2025, and the stay ran to the next listing. A present claim of protection requires the subsequent orders. The source neither proves later compliance nor resolves the final liability of the estate or representative.

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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