

Smt. Madhu Gupta & Ors. v. Commissioner of Income Tax (Appeals) & Anr.

W.P.(C) 2202/2026

W.P.(C) 2202/2026 (Del HC, decided 16.02.2026) | 2026-02-16

Writ petition challenging CIT(A) order under section 250 on the ground that the section 148 notice and assessment were framed against a deceased person dismissed in view of efficacious appellate remedy before ITAT.

Income-tax Act, 1961: sections 148, 250 and 253

High Court of Delhi | 2-judge bench (Division Bench) | Dinesh Mehta, J. | Vinod Kumar, J.

Assessment years: 2011-12

Time spent in writ petition (from 10.01.2026) protected if ITAT appeal filed within 4 weeks

Paragraph 5 (PDF p. 2) directs the ITAT to consider the time spent in pursuing W.P.(C) 2202/2026 since 10.01.2026 if the appeal is preferred within four weeks.

01 FACTS OF THE CASE

The legal heirs (Smt. Madhu Gupta & Ors.) filed W.P.(C) 2202/2026 challenging a CIT(A)-18 order dated 23.09.2025 passed under section 250 for AY 2011-12, contending that the underlying reassessment notice dated 31.03.2018 under section 148 and the assessment order had been passed against a deceased assessee (husband of Petitioner No. 1, who died on 19.01.2016).

Source: [Paragraphs 1-2; PDF pp. 1-2 \(DLHC010057332026_1_2026-02-16.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench declined to interfere directly in writ jurisdiction under Article 226 against the appellate order passed by the CIT(A) under section 250, holding that the statutory remedy of appeal before the Income Tax Appellate Tribunal (ITAT) was available to the petitioners.

Source: [Paragraphs 3-4; PDF p. 2 \(DLHCo10057332026_1_2026-02-16.pdf\)](#)

03 JUDICIAL DECISION

Dismissing the writ petition, the Court directed that if the petitioners prefer an appeal before the ITAT within four weeks, the Tribunal shall appropriately consider and exclude the time spent between the filing of the writ petition (10.01.2026) and the filing of the appeal.

Source: [Paragraphs 4-6; PDF p. 2 \(DLHCo10057332026_1_2026-02-16.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

Against the petitioners (writ petition dismissed on alternative remedy), with 4-week window to approach the ITAT.

Source: [Paragraphs 4-6; PDF p. 2 \(DLHCo10057332026_1_2026-02-16.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Once a taxpayer challenges an assessment order before the CIT(A) and suffers an adverse order under section 250, even a jurisdictional dead-person notice plea (Savita Kapila / Maruti Suzuki) must ordinarily be pursued by statutory appeal before the ITAT under section 253 rather than bypassing the Tribunal via a writ petition.

Source: [Full judgment PDF \(2 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(DLHC010057332026_1_2026-02-16.pdf\)](#)

Reviewed from the complete 2-page official High Court judgment PDF (DLHC010057332026_1_2026-02-16.pdf, SHA-256: 093f3dce013de90f85607b253f68ec3fdf9852822889432a5a283487cd543b36).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (2 physical pages, 35,531 bytes, SHA-256:

093f3dce013de90f85607b253f68ec3fdf9852822889432a5a283487cd543b36). Cloud Google Drive File ID:

1CmcEbrZ-qKHfNnjjwVBVoWXBOjkSNpG_

(https://drive.google.com/file/d/1CmcEbrZ-qKHfNnjjwVBVoWXBOjkSNpG_/view).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible.

Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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