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

W.P.(C) 2202/2026

W.P.(C) 2202/2026 (Delhi High Court, 2026-02-16) | 2026-02-16

Writ dismissed because ITAT appeal was available; conditional direction to consider time spent in writ proceedings.

Income-tax Act,1961: sections 148, 250

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

Assessment years: 2011-12

01 FACTS OF THE CASE

Madhu Gupta and the other petitioners challenged the CIT(A)-18 order dated 23 September 2025 under section 250. They contended that the assessment and the section 148 notice dated 31 March 2018 for AY 2011-12 concerned an assessee who had died on 19 January 2016, the husband of petitioner No.1.

Source: PDF pp.1–2, paras 1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court declined direct writ interference with the appellate order because the petitioners had an available appeal before the ITAT. It did not determine the validity of the notice issued after the reported death.

Source: PDF p.2, para 3

03 JUDICIAL DECISION

The petition was dismissed. If an ITAT appeal was filed within four weeks from 16 February 2026, the Tribunal was directed to appropriately consider the time between filing the writ petition, recorded as 10 January 2026, and filing the appeal.

Source: PDF p.2, paras 4–6

04 OUTCOME / IN WHOSE FAVOUR

Writ relief refused on the alternative-remedy ground, with the stated conditional direction concerning time spent in the writ proceedings. No automatic exclusion of time or merits ruling was ordered.

Source: PDF p.2, paras 3–6

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The forum ruling leaves the death objection undecided: The decisive point was the available ITAT appeal against the CIT(A) order. The death date and notice date explain the petitioners' objection; they are not followed by a finding that the notice was valid or invalid. This order therefore supports the procedural result in this case, not a universal rule defeating every writ challenge to a notice issued to a deceased person. (PDF pp.1–2, paras 2–4)

The four-week condition requires a precise chronology: For the benefit of paragraph 5, the appeal had to be filed within four weeks of this order. The ITAT was to appropriately consider the period commencing on the recorded writ-filing date, 10 January 2026, and ending on the appeal filing date. The wording does not itself condone every delay or command automatic exclusion; the filing dates and request before the Tribunal remain important. (PDF p.2, para 5)

Prepare the unresolved issue for the appellate forum: The practical consequence was to pursue the death-related objection in the available appeal with the relevant notice, appellate order and evidence of death. The High Court did not examine service, substitution of representatives or the assessment merits. Those matters cannot be treated as findings made in this two-page order. (PDF p.2, paras 3–6)

Source: PDF pp.1–2, paras2–4

SOURCE & VERIFICATION

Original judgment PDF (DLHC010057332026_1_2026-02-16.pdf)

Complete 2-page original read and every page visually reviewed; source bytes verified. Commentary is editorial analysis of this order, not current-law clearance.

Full original and all five note panels re-reviewed on 21 October 2026; unsupported supplied assertions removed.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been independently verified.

LATER TREATMENT

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

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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