HIGH COURT OF JUDICATURE AT ALLAHABAD

INCOME TAX APPEAL No. - 123 of 2025

The Pr Commissioner Of Income Tax-1

.....Appellant(s)

Versus

M/S Shivam Dairy Farm

.....Respondent(s)

Counsel for Appellant(s) : Amit Mahajan
Counsel for Respondent(s) :

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Admit on following question of law:-

"1. Whether the order passed u/s 263 of the Act be invalid on the ground that the particulars of the deceased proprietor's legal representative had not been ascertained, without appreciating that the definition of "legal representative" in section 2(29) of the Income Tax Act, 1961 and in section 2(11) of the Code of Civil Procedure, 1908, is inclusive in nature and cover any person intermeddling with the estate of the deceased.?

2. Whether the legal heir was intermeddling with the estate of the deceased by responding to departmental notices and queries about the assets of the deceased and had never disputed his status as 'legal representative' under any proceedings of the Act.?"

2. Issue notice to respondent.

3. Steps be taken within one week.

4. Let paper-books be prepared within a period of eight weeks.

5. List for hearing in due course.

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)

December 3, 2025
#Vikram/-

Digitally signed by :-
VIKRAM GUPTA
High Court of Judicature at Allahabad