

Wife of deceased person is legally bound to comply with notice issued by Income-tax dept.: HC

Summary – The High Court of Karnataka in a recent case of Mrs. S. Savithri, (the Assessee) held that where notice under section 133(6) was issued against a deceased person, wife of said deceased person would have to comply with said notice for furnishing requisite information under said section

Facts

- A notice under section 133(6) was issued against one, TVS, a first division clerk. The wife of TVS furnished an initial reply to the said notice of the Income tax Officer, that her husband had unfortunately expired even prior to the receipt of the said notice and she was not aware of his Tax matters and details of bank entries. Thus, she had filed instant petition, challenging the impugned notice issued under section 133(6) calling upon the addressee, TVS to explain the credit entry in his bank account.

Held

- The present petition is misconceived and cannot be entertained. The noticee even if deceased, the Legal Representatives or the persons who inherit estate of the deceased persons would have to comply with the said notice for furnishing the requisite information as the very purpose of the provisions of section 133(6) to elicit the requisite information and details from the person concerned.
- From the reply filed by the petitioner, the wife of the deceased Government Servant, *prima facie*, it appears that a large sum was found to be in the credit of the bank account of a First Division Clerk of the city Civil Court, which was bound to raise a doubt or a query in the mind of the Income Tax Officer. When the information was called from the noticee under section 133(6) the fact of death of the noticee may not have been in the knowledge of concerned Income Tax Officer - There was nothing on record to show that the fact of death was within the knowledge of the Income Tax Officer and he still issued the notice to a deceased person. The petitioner, wife of late TVS before this Court cannot protest or deny the obligation to furnish such information including the Bank details and relevant vouchers to be obtained from the concerned Bank of the husband of the present petitioner. After all, the wife of a person cannot plead ignorance about a huge cash inflow in her husband's bank account. Cutting short of such inquiry by invoking the extraordinary jurisdiction of this Court is likely to defeat the very purpose for which the said salutary provision has been enacted in the Income-tax Act.
- Therefore, this Court does not find any merit in the present petition filed by the petitioner. The same is liable to be dismissed and accordingly it is dismissed.