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INCOME-TAX ACT, 2025

1: Legal representatives

Section 302 - Legal representative.

(1) Where a person dies, his legal representative shall be liable to pay any sum which the deceased would have been liable to pay if he had not died, in the like manner and to the same extent as the deceased.

(2) For the purposes of making an assessment (including an assessment, reassessment or recomputation under section 279) of the income of the deceased and for the purpose of levying any sum in the hands of the legal representative as per the provisions of sub-section (1), ––

(a) any proceeding taken against the deceased before his death shall be deemed to have been taken against the legal representative and may be continued against the legal representative from the stage at which it stood on the date of the death of the deceased;

(b) any proceeding which could have been taken against the deceased if he had survived, may be taken against the legal representative; and

(c) all the provisions of this Act shall apply accordingly.

(3) The legal representative of the deceased shall be deemed to be an assessee for the purposes of this Act.

(4) Subject to the provisions of sub-sections (5), (6) and (7), the liability of a legal representative referred to in sub-section (1) shall be limited to the extent to which the estate of the deceased is capable of meeting the liability.

(5) Every legal representative shall be personally liable for any tax payable by him in his capacity as legal representative if, while such liability tax remains undischarged, he creates a charge on or disposes of or parts with any assets of the estate of the deceased, which are in, or may come into, his possession.

(6) The liability of a legal representative referred to in sub-section (5) shall be limited to the value of the asset so charged, disposed of or parted with.

(7) The provisions of sections 304(2) and (5) and 305 shall, in so far as may be and to the extent to which they are not inconsistent with the provisions of this section, apply in relation to a legal representative.

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