

## **Section - 19, Gift-Tax Act, 1958**

### ***CHAPTER V***

#### **LIABILITY TO ASSESSMENT IN SPECIAL CASES**

##### **Tax of deceased person payable by legal representative.**

**19.** (1) Where a person dies, his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person, to the extent to which the estate is capable of meeting the charge, the gift-tax determined as payable by such person, or any sum which would have been payable by him under this Act if he had not died.

(2) Where a person dies without having furnished a return under section 13, or after having furnished a return which the [Assessing Officer] has reason to believe to be incorrect or incomplete, the [Assessing Officer] may make an assessment of the value of the taxable gifts made by such person and determine the gift-tax payable by him, and for this purpose may, by the issue of the appropriate notice which would have had to be served upon the deceased person if he had survived, require from the executor, administrator, or other legal representative of the deceased person any accounts, documents, or other evidence which might, under the provisions of section 15, have been required from the deceased person.

(3) The provisions of sections 13, 14 and 16 shall apply to an executor, administrator or other legal representative as they apply to any person referred to in [those sections].