

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

IN THE INCOME TAX APPELLATE TRIBUNAL,
VISA KHAPATNAM BENCH, VISA KHAPATNAM

श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.434/VIZ/2017
(निर्धारण वर्ष/ Assessment Year:2012-13)

Asst. Commissioner of Income-tax
Circle-3(1)
Vijayawada

Vs. Legal Representative
Sri Gollu Ranga Rao
Prop M/s Durga Industries
D.No.54-6-57,
Plot No.142-164
Industrial Estate
Autonagar, Vijayawada
[PAN :AFWPG0598Q]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से/ Respondent by

: Smt.Suman Malik, DR
: None

सुनवाई की तारीख / Date of Hearing

: 27.03.2019

घोषणा की तारीख/Date of Pronouncement

: 03.04.2019

आदेश /ORDER

PER D.S. SUNDER SINGH, Accountant Member:

This appeal is filed by the revenue is against the order of the
Commissioner of Income Tax (Appeals) [CIT(A)], Vijayawada vide

I.T.A.No.46/CIT(A)/VJA/2015-16 dated 28.02.2017 for the Assessment Year (A.Y.) 2012-13.

2. During the appeal hearing on 01.08.2018, the Ld.AR brought to our notice that the assessee has expired and the Bench has directed the Ld.AR to bring the legal heirs on record for taking up the appeal. Though the case was posted for hearing subsequently on 24.09.2018, 14.12.2018 and 12.02.2019, the revenue failed to bring legal heirs on record and the department did not give any convincing reason for not taking action to pursue the appeal on legal heirs. The department did not show any interest in prosecuting the legal heirs in this appeal. Therefore the appeal is dismissed for non prosecution.

3. In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on 3rd April, 2019.

Sd/- (वी.दुर्गा राव) (V. DURGA RAO)	Sd/- (डि.एस. सुन्दर सिंह) (D.S. SUNDER SINGH)
न्यायिक सदस्य/JUDICIAL MEMBER लेखा सदस्य/ACCOUNTANT MEMBER	
विशाखापटणम /Visakhapatnam	
दिनांक /Dated : 03.04.2019	
L.Rama, SPS	

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. राजस्व/ The Revenue – Asst.Commissioner of Income-tax, Circle-3(1)
Vijayawada
2. निर्धारिती/ The Assessee- Legal Representative, Sri Gollu Ranga Rao, Prop
M/s Durga Industries, D.No.54-6-57, Plot No.142-164, Industrial Estate,
Autonagar, Vijayawada
3. The Pr.Commissioner of Income Tax, Vijayawada
4. The Commissioner of Income-Tax (Appeals), Vijayawada
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
ITAT, Visakhapatnam