

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DLEHI**

BEFORE : SMT. DIVA SINGH, JUDICIAL MEMBER

**ITA No.7066/Del/2017
Assessment Year: 2013-14**

Beer Singh, B-10, 214A,
Udai Giri-II, Sector-34, Noida.

PAN : BTHPS4801G

(Appellant)

vs. Income-tax Officer,
Ward 1(2), Noida.

(Respondent)

Appellant by : Sh. K.R. Manjani, Advocate
Respondent by: Ms. Rinku Singh, Sr. DR.

Date of hearing : 04.02.2020
Date of Pronouncement : 06.02.2020

ORDER

The present appeal has been filed by the assessee, wherein correctness of the order dated 30.06.2017 of CIT(A)-1, Noida, pertaining to 2013-14 assessment year is assailed on various grounds. However, it is pertinent to note that the impugned order is *ex parte* order, wherein the penalty imposed u/s. 271(1)(c) was upheld for want of prosecution.

2. Mr. K.R. Manjani, Advocate, appearing on behalf of the assessee submitted that the assessee, in fact, expired on 20.09.2019 and accordingly, it was submitted that legal heirs were to be brought on record. Copy of the death certificate was filed. The Id. Sr. DR was heard. Considering the fact that the order passed is *ex parte* and the assessee remained unrepresented and also in view of the fact that the assessee had expired on 20.09.2019 and it is for the Assessing Officer to bring the legal heirs on record. In the circumstances, after

hearing the parties, it is deemed appropriate to remand the issue back to the file of the CIT(A). The counsel appearing on behalf of the assessee, in the circumstances, is directed to place before the Id. CIT(A) the names and particulars of the surviving family members of the erstwhile assessee who are to be brought on record as legal heirs of assessee. The enquiry to bring legal heirs on record is to be carried out by the Assessing Officer on the direction of the Id. CIT(A). Since the order is also an ex parte order, it is set aside with the above directions in the interest of justice. The Id. CIT(A) shall bring legal heirs on record and thereafter to decide the appeal on merits after giving proper opportunity of being heard.

3. In the result, the appeal is allowed for statistical purposes.

Order was pronounced in the open court.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Dated: 06/02/2020
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