

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH ALLAHABAD**

[THROUGH VIRTUAL COURT]

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER AND
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA No.127/ALLD/2017
Assessment Year: 2010-11**

Vijaya Bank, Kundan Complex V.N. Marg, Allahabad	vs.	Income Tax Officer, (TDS) Allahabad
TAN/PAN:ALDV00206D		
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Shri A.K. Singh, CIT (DR)
Date of hearing:	14.01.2021
Date of pronouncement:	14.01.2021

ORDER

PER SHRI VIJAY PAL RAO, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order dated 16.02.2017 of CIT(A)-Allahabad for the A.Y. 2010-11.

2. At the outset, it transpires from the record that on 23.11.2020 it was brought to the notice of the Bench that the assessee Bank has already merged with the Bank of Baroda.

3. The Id. DR has also placed on record the fresh address and particulars of Chief Manager of Bank of Baroda. Accordingly, fresh notice was issued to the

assessee (successor Bank) and a defect memo was also issued. Despite all these efforts neither there is a response from the assessee nor any representation. Therefore, in view of the fact that Vijaya Bank is no more in existence but merge with the Bank of Baroda the present appeal of the assessee without substitution by the successor and without filing the revised Form No.36 cannot be treated as a valid appeal. Rule 26 of the ITAT Rules, 1963 provides the procedure for substitution of the assessee and filing of the revised Form No.36 which reads as under:

“26. Where an assessee whether he be an appellant or the respondent to an appeal dies or is adjudicated insolvent or in the case of a company being wound up, the appeal shall not abate and may, if the assessee was the appellant, be continued by, and if he was the respondent be continued against, the executor, administrator or other legal representative of the assessee or by or against the assignee, receiver or liquidator, as the case may be:

Provided that:

(i) The assessee files a revised Form No. 36 duly filled up giving revised name of the party duly verified in the same manner as required by rule 47 of Income Tax Rules, 1962;

(ii) The revised Form No. 36 shall specify the appeal number as originally assigned or, in the event of non-availability of such number on the date of filing the appeal shall be mentioned in the covering letter to enable the Registrar to place fresh Form No. 36 in the original file.]”

4. In the absence of revised Form No.36 and substitution of the assessee by the successor the present appeal stands dismissed being invalid.

5. The appeal filed by the assessee is dismissed.

(Order pronounced on 14/01/2021 at Allahabad in the open Court through Video Conferencing)

Sd/-
[RAMIT KOCHAR]
ACCOUNTANT MEMBER

Sd/-
[VIJAY PAL RAO]
JUDICIAL MEMBER

Dated: 14/01/2021

Aks/-

Copy forwarded to:

1. Appellant –
2. Respondent –
3. CIT(A) -
4. CIT
5. DR -