

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ‘ B ‘ Bench, Hyderabad**  
*(Through Video Conferencing)*  
**Before Smt. P. Madhavi Devi, Judicial Member**  
**AND**  
**Shri A. Mohan Alankamony, Accountant Member**

ITA No.762/Hyd/2019		
Assessment Year: 2013-14		
Late Smt. Radha Bala Subramanyam Salla L/R by Balasubramanyam S.M. Hyderabad PAN: ABDPS7100B	Vs.	Income Tax Officer Ward 6(3) Hyderabad
(Appellant)		(Respondent)
Assessee by:	Sri B. Shanti Kumar	
Revenue by:	Sri Y.V.S.T. Sai, CIT(DR)	
Date of hearing:	25/03/2021	
Date of pronouncement:	19/04/2021	

**ORDER**

**Per Smt. P. Madhavi Devi, J.M.**

This is assessee's appeal for the A.Y 2013-14 against the order of the Pr. CIT-6, Hyderabad, dated 22.3.2019 u/s 263 of the I.T. Act.

2. At the outset it is submitted that the legal heir of the assessee has been brought on record since the assessee has died on 5.10.2018 whereas the CIT has passed order u/s 263 on 22.3.2019. It is submitted that when the 263 proceedings were initiated on 29.8.2018, the assessee was alive but subsequently, he had passed away on 5.10.2018 and being oblivious of this fact, the CIT passed order u/s 263 of the Act. The learned Counsel for the assessee prayed for a remand of the issue to the file of the CIT

so that the legal heir can represent the matter and explain the case to the CIT. These facts are not disputed by the learned DR and therefore, we deem it fit and proper to set aside the issue to the file of the CIT with a direction to re-issue notice to the legal heir and after giving the legal heir a fair opportunity of hearing, to decide the issue in accordance with law. In view of the same, assessee's appeal is treated as allowed for statistical purposes.

3. In the result, assessee's appeal is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 19<sup>th</sup> April, 2021.

**Sd/-**

**Sd/-**

<b>(A. MOHAN ALANKAMONY) ACCOUNTANT MEMBER</b>	<b>(P. MADHAVI DEVI) JUDICIAL MEMBER</b>
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Hyderabad, dated 19<sup>th</sup> April, 2021.

**Vinodan/sps**

Copy to:

S.No	Addresses
1	Late Smt. Radha Bala Subramanyam Salla L/R by Balasubramanyam S.M. 7-1-28/1/A/7 Park Avenue, Ameerpet, Hyderabad
2	Income Tax Officer Ward 6(3) Hyderabad
3	CIT (A)-6A, IT Towers, AC Guards, Hyderabad 500004
4	Pr. CIT -6, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

*By Order*