

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC-2', NEW DELHI**

Before Ms. Suchitra Kamble, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 3651/Del/2019 : Asstt. Year : 2002-03

Late Sh. H.H. Bhawani Singh (Through Smt. Padmini Devi, G/o Legal heir Padmanabh Singh), B-15, Maharani Bagh, New Delhi-110065	Vs	ACIT, Circle-22(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ABAPS5843A		

Assessee by : Sh. Anil Bhalla, Adv.

Revenue by : Sh. R. K. Gupta, Sr. DR

Date of Hearing: 17.06.2021

Date of Pronouncement: 07.07.2021

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-16, New Delhi dated 15.02.2019.

2. Following grounds have been raised by the assessee:

"1. The Learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of learned Assessing Officer in adding back income arising from the estate of late Maharaj Man Singh, including agricultural income aggregating to Rs.3,30,000/- purely on adhoc basis, ignoring the fact that the Hon'ble Supreme Court has appointed a receiver cum administrator to look after the estate of late Maharaja Maan Singh.

2. The Learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of learned Assessing Officer in adding back of interest on FDR of Rs. 50,000/- on adhoc basis, without providing any justifiable reasons for the same.

3. The Learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of learned Assessing Officer by not allowing the adjustment of dividend, attached by the Income Tax Department aggregating to Rs.1,35,030/- towards advance tax as no details of adjustment towards 'old outstanding dues' has been provided."

3. The assessments in the case of the assessee are continuously being assessee on substantive basis while the same is assessee on protective basis in the hands of Smt. Padmini Devi. The Id. CIT (A) confirmed the action of the Assessing Officer. During the hearing, it was brought to our notice that the matter of proportionate allotment of estates and the asset of the assessee (Late Man Singh) is before the Hon'ble Supreme Court and the court receiver-cum-administrator has been appointed and proceedings have been stayed in case of the assessee for the earlier years. It was pleaded that pending the finalization, the matter may be kept in abeyance till final disposal as decided in the other related cases.

4. We find that the issue of substantial assessment can only be finalized after conclusion of the proceedings by the Court determining the real owner of the assets. Till such time, the matter stands disposed off with liberty to the revenue and the assessee to approach the Tribunal at the conclusion of the proceedings.

5. In the result, the appeal of the assessed allowed for statistical purposes.

Order Pronounced in the Open Court on 07/07/2021.

Sd/-

(Suchitra Kamble)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 07/07/2021

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR