

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, AHMEDABAD**

*(through web-based video conferencing platform)*

**BEFORE SHRI P.M. JAGTAP, VICE-PRESIDENT  
AND MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No. 43/Ahd/2019  
Assessment Year : 2012-13**

Late Kanaiyalal R. Lalwani, D-1, Sundar Apartment, Bamroli Road, Godhra-389001 PAN : ACRPL 8538 P	Vs	The Dy. Commissioner of Income-tax, Central Circle-1, Vadodara
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
Assessee by :	None	
Revenue by :	Shri S.S. Shukla , DR	

सुनवाई की तारीख/Date of Hearing : 28/03/2022  
घोषणा की तारीख /Date of Pronouncement: 28/03/2022

**आदेश/O R D E R**

**PER P.M. JAGTAP, VICE-PRESIDENT :**

This appeal filed by the assessee is directed against the order of learned Commissioner of Income-Tax (Appeals)-12, Ahmedabad ("CIT(A)" in short) dated 15.11.2018 whereby he confirmed the penalty of Rs.1,50,000/- imposed by the Assessing Officer under Section 271B of the Income-Tax Act, 1961 ("the Act" in short).

2. At the time of hearing fixed in this case today, none has appeared on behalf of the assessee. There was a similar non-compliance on the part of the assessee when this appeal was earlier fixed for hearing on 10.09.2021 and 31.01.2022. It is also noted that the impugned order was passed by the learned CIT(A) on 15.11.2018 in the name assessee, i.e. Kanaiyalal R. Lalwani, while in Form No.36 filed before the Tribunal the name of the appellant is mentioned as Late Kanaiyalal R. Lalwani. This appeal thus is filed in the name of a deceased person; and, although the same has been signed by one Shri Jayesh K. Lalwani claiming to be the legal heir of the

deceased-assessee, the required formalities to bring the said legal heir on record are not completed. Keeping in view this material defect as well as the non-compliant and non-cooperative attitude of the appellant, we treat this appeal as not maintainable and dismiss the same accordingly.

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

Order pronounced in the open Court on 28<sup>th</sup> March, 2022 at Ahmedabad.

Sd/-

**(MADHUMITA ROY)**  
**JUDICIAL MEMBER**

Ahmedabad, Dated 28/03/2022

*SR*

Sd/-

**(P.M. JAGTAP)**  
**VICE-PRESIDENT**

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधिआयकर अपीलीय अधिकरण ,/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण  
ITAT, Ahmedabad