

**IN THE INCOME TAX APPELLATE TRIBUNAL,
CHANDIGARH BENCH 'A', CHANDIGARH**

**BEFORE SMT.DIVA SINGH, JUDICIAL MEMBER
AND SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

ITA No. 630/Chd/2017
(Assessment Year: 2010-11)

Shri Hira Singh Mandi	बनाम	The ITO Ward, Mandi
स्थायी लेखा सं./PAN NO: AODPS3176E		

निर्धारित की ओर से/Assessee by : None
राजस्व की ओर से/ Revenue by : Shri M.P. Dwivedi, Sr. DR
सुनवाई की तारीख/Date of Hearing: 24/03/2022
उद्घोषणा की तारीख/Date of Pronouncement: 31/03/2022

आदेश/ORDER

Per Vikram Singh Yadav, Accountant Member:

This is an appeal filed by the assessee against the order of Ld. CIT(A), Palampur(H.P.) dt. 05/01/2017 pertaining to A.Y. 2010-11.

2. On perusal of records it is noticed that the appeal was filed way back on 10/04/2017 and thereafter the matter has been adjourned time and again on one pretext or other. Thereafter, on 08/08/2019, the Ld. AR of the assessee, Shri Tejmohan Singh, Advocate withdrew his Power of Attorney and matter was adjourned to 07/10/2019 with the direction to issue the notice directly to the assessee. Thereafter, the notices were issued to the assessee however due to non-appearance, matter has been adjourned from time to time. Thereafter on 28/04/2021 when the matter was again listed for hearing, none appeared on behalf of the assessee and matter was again adjourned to 13/07/2021 with direction to issue the notice to the assessee through Ld. DR. Thereafter, the Ld. DR on 13/07/2021 submitted that the assessee has since expired and it was directed by the Bench to bring the legal heir on record, thereafter again the matter has been adjourned from time to time and in terms of the latest report of the ITO, Ward Mandi, Distt Mandi, HP submitted by the DR, the contents of which read as under:

In this connection it is submitted that this office has requested to Smt, Rajbir Kaur W/o Late Sh. Hira Singh, vide this office letter No. 1658 dated 22.02.2022 sent through speed post to furnish the death certificate of Sh Hira and legal heir certificate of Sh. Hira Singh, but nothing has been heard from Smt Rajbir Kaur. The copy of the letter along with delivery report of post office is enclosed herewith for ready reference. This office has made call on 22.02.2022 to Smt. Rajbir Kaur on Mobile No. xxxxxxxxx but she did not attended the call (copy of screen shot enclosed). Further this office also made call to Sh. Arvind Sankhyan, CA, counsel of Late Sh. Hira Singh, but he also avoided the calls made to him on mobile No. xxxxxxxxx Copy of screen shot enclosed for ready reference . As per E-filing portal and ITBA portal it has been noticed that assessee has filed his last ITR for the A.Y. 2020-21 on 13.01.2021 (copy of the ITR enclosed). This office also served the letter dated 22.02.2022 written to Smt. Rajbir kaur through Affixture to the last known address at Mandi. (copy of the affixture notice enclosed for ready reference). In the absence of any cooperation from the family members of late Sh. Hira Singh, the undersigned is unable to provide you the death certificate and similarly unable to bring the legal heir of the assessee on record.

3. It is therefore noticed that the assessee has since expired and the Department is still unable to bring the legal heir of the assessee on record and in absence of which, the present matter could not be proceeded and adjudicated upon. Therefore keeping into account the entirety of facts and circumstances of the case and after hearing both the parties, we believe that no useful purpose would be served in adjourning the matter any further and the matter is set aside to the file of the Ld. CIT(A) who shall decide the matter afresh after taking appropriate action in terms of bringing legal heir on record. Therefore all the grounds raised before us are left open and not adjudicated upon.

4. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 31st March, 2022.

Sd/-

(DIVA SINGH)

न्यायकि सदस्य/Judicial Member

Dated: 31st March 2022

AG

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

Sd/-

(VIKRAM SINGH YADAV)

लेखा सदस्य/Accountant Member