

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E": NEW DELHI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 1545/DEL/2020
[Assessment Year: 2009-10]**

Rinki Tyagi (L/H) of Omender Tyagi, C/o S.K. Gambhir, Advocate, 429, (5 th Floor), Jagriti Enclave, New Delhi-110092 PAN:AATPO7014P	<u>Vs</u>	Income-tax Officer, Ward-2(1), Ghaziabad.
APPELLANT		RESPONDENT
Assessee represented by	Sh. C.S. Anand, Adv.	
Department represented by	Sh. Jeetender Chand, Sr. DR DR	
Date of hearing	02.11.2022	
Date of pronouncement	02.11.2022	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals), Aligarh, dated 08.02.2016, pertaining to the assessment year 2009-10.

2. At the outset learned counsel for the assessee submitted that the assessee is the legal heir of Shri Omender Tyagi. He contended that appeal filed by Shri Omender Tyagi was decided by the Tribunal vide order dated 18.08.2021 in ITA no. 5219/Del/2017. The assessee has also filed misc. application seeking rectification in the title as in the title name of Shri Omender Tyagi is written and Shri Omender Tyagi had expired during the pendency of the appeal. He submitted that since the misc. application is pending adjudication and there is every likelihood of rectification of the mistake the present appeal would not survive. He contended that Shri Omender Tyagi died on 21.11.2017.

On the other hand, Id. DR stated that he has no objection if the appeal is permitted to be withdrawn.

3. We have heard the learned representatives of the parties. Since the assessee has filed misc. application for rectification of mistake, the present appeal would not survive and hence dismissed as withdrawn.

4. Assessee's appeal stands dismissed as withdrawn.

Order pronounced in open court on 2nd Nov. 2022.

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER
MP

Copy forwarded to:

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

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI