

**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. 1347/DEL/2017
[Assessment Year: 2012-13]**

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| Mool Chand, A-559, Gali No. 12, Bank Colony Road, Mandoli Extn,m Delhi-110093. PAN:ADAPC5253C | <u>Vs</u> | Income-tax Officer, Ward-56(5), New Delhi. |
| APPELLANT | | RESPONDENT |
| Assessee represented by | None | |
| Department represented by | Ms. Sarita Kumar, CIT DR | |
| Date of hearing | 03.11.2022 | |
| Date of pronouncement | 03.11.2022 | |

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-19, New Delhi, dated 13.12.2016, raising following grounds of appeal, pertaining to the assessment year 2012-13.

"1. That the assessment order passed by the Ld. AO deserves to be quashed since the same was:

a) Passed without following the Principles of Natural Justice and without giving proper opportunity; and

b) *Passed without providing the documents collected at the back of the assessee despite the requests made by the assessee; and*

(c) *Passed without application of mind and with biasness*

2. *That the CIT(Appeals) was not justified in adjudicating Ground No. 1 (Legal Ground) in casual manner.*

3. *That both the lower authorities were not justified in law as well as on facts in making and sustaining the addition of Rs. 1,10,21,000/- u/s 68 of the Income Tax Act, 1961.*

4. *That both the lower authorities were not justified in law as well as on facts in making and sustaining the addition of Rs. 3,40,188/- on account of AIR information.*

5. *That the appellant craves leave to add, amend, alter or withdraw any ground of appeal at the time of hearing with the permission of the Hon'ble ITAT, Delhi Bench."*

2. The Tribunal vide order-sheet entry dated 01.12.2021 has observed as under:

"Ld. Counsel for the Assessee has submitted that Assessee has expired. Ld. Counsel is directed to file amended Form 236 and bring legal heirs on record. Hearing is adjourned to 08.02.2022. Both parties informed."

3. However, neither any steps have been taken nor any request seeking time for bringing legal heirs on record is made. In the absence of such request we do not see any reason to keep this appeal pending. Hence, the appeal is hereby dismissed. However liberty is granted for approaching the Tribunal for restoration of appeal by legal heirs. Grounds raised in this appeal are dismissed.

4. Appeal of the assessee is dismissed.

Order pronounced in open court during the course of hearing on 3rd November, 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