

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Yogesh Kumar US, Judicial Member**

ITA No. 3021/Del/2019 : Asstt. Year: 2014-15

Rajesh Bhatia (L/H of Late Lalita Bhatia), 13/1, Kalkaji Extension, New Delhi-110019	Vs.	ACIT, Circle-5(2), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AFOPB8939G		

Assessee by : Sh. Naveen Agarwal, CA

Revenue by : Sh. Rajesh K. Dhaneja, Sr. DR

Date of Hearing: 07.06.2023

Date of Pronouncement: 31.07.2023

ORDER

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

The present appeal has been filed by the assessee against the order of Id. CIT(A)-33, New Delhi dated 29.11.2018.

2. The relevant facts are as under:

1.	Name	Lalita Bhatia
2.	Date of Death	08.04.2014
3.	Name of the legal heir	Rajesh Bhatia
4.	Approval date of legal heir by the Income Tax	20.03.2015
5.	Date of filing of ITR	31.03.2015
6.	Persons signed the return	Rajesh Bhatia
7.	Date of notice u/s 143(2)	31.08.2015
8.	Date of notice u/s 142(1)	20.06.2016 04.11.2016

3. From the above facts, an undisputed fact arise that inspite of approving the legal heir Sh. Rajesh Bhatia and bringing the same on record by the Income Tax Department on 20.03.2015, the notices u/s 143(2) and u/s 142(1) have been issued on 31.08.2015, 20.06.2016 in the name of Ms. Lalita Bhaita, a deceased person. Hence, at the outset, we hold that the notices are considered as invalid and so as the assessment completed consequently.

4. In the result, the appeal of the assessee is allowed.
Order Pronounced in the Open Court on 31/07/2023.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

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

Dated: 31/07/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR