

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**
**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 576/Asr/2019
Assessment Year: 2010-11

Sh. Surinder Singh
221 East Mohan Nagar,
Amritsar

[PAN: BEQPS 3943D]
(Appellant)

Vs. ITO Ward 3(4),
Amritsar

(Respondent)

Appellant by : None

Respondent by: Sh. Ravinder Mittal, Sr. DR

Date of Hearing: 22.08.2023

Date of Pronouncement: 25.08.2023

ORDER

Per Dr. M. L. Meena, AM:

The captioned appeal is filed by the assessee against the order of the
Id. Commissioner of Income Tax (Appeals)-1, Amritsar dated 27.06.2019
for Assessment Year: 2010-11.

2. At the outset, the Id. counsel for the assessee has submitted that the appellant assessee is expired on 10.07.2020 (copy of Death Certificate filed on record) on 28.09.2022. The AR for the assessee requested for the abatement of the assessee till the legal heirs are brought on record with a right to revive the appeal.

3. The Id. DR has no objection to the request of the assessee.

4. Having heard both the sides, and perusal on record. We find that the appellant assessee was expired on 10.07.2022 as per Death Certificate (copy placed on record). The Id. counsel for the assessee was required to bring the legal heirs on record vide direction in the Open Court on 09.08.2022, 28.09.2022, and 10.08.2022, however, he has shown inability to bring the legal heirs on record by stating that the legal heirs are not coming forward for the last many months to complete the documents and legal formalities as required. In view of that matter, we consider it deem fit to abate this appeal of the assessee till the legal heirs are brought on record with a right to the assessee to revive the appeal. At the same time, the department may proceed with the recovery of the demand out of the assets left out by the assessee. Accordingly, the appeal stands abated as on date.

5. In the result, the appeal of the assessee is disposed of in the terms indicated as above.

Order pronounced in the open court on 25.08.2023

Sd/-
(Anikesh Banerjee)
Judicial Member

GP/Sr.PS

Sd/-
(Dr. M. L. Meena)
Accountant Member

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

True Copy
By Order