

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.939/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Punamchand Parek L/H of</b> <b>Ms.Santhilabarek Lathabai</b> Old No.6, New No.13, Gandhipuram 3 <sup>rd</sup> Street Extension, Coimbatore-641 012.	<b>बनम</b> / Vs.	<b>DCIT,</b> Central Circle-2, Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AJDPL-1383-R</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri G.Vijaychand Jhabakh (CA)-Ld.AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri D.Hema Bhupal (JCIT)-Ld.Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	28-11-2023
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	28-11-2023

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The registry has noted delay of 525 days in the appeal which stem from the fact that the date of service of communication of the order in Form No.36 has been written as 27.01.2022 whereas impugned order itself has been passed on 01.08.2023. Considering the impugned order, the appeal is well within time and accordingly, we proceed to adjudicate the same on merits.

2. It transpires that an assessment was framed in the name of legal heirs of Late Lata Bai u/s 143(3) on 29.09.2021. The assessee preferred appeal against the same in the name of deceased assessee. The Ld. CIT(A) dismissed the same on the ground that the appeal is not maintainable in the name of deceased person. Aggrieved, the assessee is in further appeal before us. The Ld. AR seeks adjudication on merits and sought removal of defects.

3. Accepting the plea of Ld. AR, the impugned order is set aside. We direct the assessee to remove the defect as noted by Ld. CIT(A). Thereafter, Ld. CIT(A) is directed to adjudicate the appeal on merits de novo.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on open court on 28<sup>th</sup> November, 2023.*

**Sd/-**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :28-11-2023  
DS

**आदेशकीप्रतिलिपि ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF