

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

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

<b>ITA No. 3759/DEL/2023</b>	<b>A.Y. 2010-11</b>
<b>ITA No. 3800/DEL/2023</b>	<b>A.Y. 2011-12</b>
<b>ITA No. 3801/DEL/2023</b>	<b>A.Y. 2012-13</b>
<b>ITA No. 3856/DEL/2023</b>	<b>A.Y. 2013-14</b>
<b>ITA No. 3802/DEL/2023</b>	<b>A.Y. 2014-15</b>
<b>ITA No. 3784/DEL/2023</b>	<b>A.Y. 2015-16</b>
<b>ITA No. 3818/DEL/2023</b>	<b>A.Y. 2016-17</b>
<b>ITA No. 3819/DEL/2023</b>	<b>A.Y. 2017-18</b>
<b>ITA No. 3820/DEL/2023</b>	<b>A.Y. 2018-19</b>
<b>ITA No. 3854/DEL/2023</b>	<b>A.Y. 2019-20</b>

Om Prakash Saini, 528H, H Block, Palam Vihar, Gurgaon-122002. <b>PAN- BFOPS6620A</b>	<u>Vs</u>	DCIT, Central Circle-2, Gurgaon.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	None	
<b>Department represented by</b>	Shri Subhra Jyoti Chakraborty, CIT( DR)	
<b>Date of hearing</b>	16.04.2024	
<b>Date of pronouncement</b>	16.04.2024	

**ORDER**

**PER BENCH.:**

Captioned appeals have been filed by the assessee (since deceased), through legal heir, challenging separate orders of learned Commissioner of Income-tax (Appeals), pertaining to assessment years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 & 2019-20.

2. When the appeals were called out, none appeared on behalf of the assessee despite notice. Even, there is no application by the assessee, seeking adjournment. In view of the aforesaid, we proceed to dispose of the appeals, ex parte, qua the assessee, after hearing learned Departmental Representative and based on materials on record.

3. At the outset, we must observe, there is delay in filing of these appeals. However, the assessee has filed application, seeking condonation of delay. On perusal of the delay condonation application, it is observed that the reason for delay in filing the appeals was due to death of the assessee in course of proceedings before learned First Appellate Authority. In view of above, we are inclined to condone the delay and admit the appeals for adjudication.

3.1 The basic grievance of the assessee in the present appeals is against ex parte orders passed by the Assessing Officer and learned First Appellate Authority.

3.2 As could be culled out from the materials on record, due to non-compliance of statutory notices, the Assessing Officer proceeded to complete the assessments ex parte, to the best of his judgment, u/s 144 of the Act. While doing so, he made a number of additions due to lack of supporting evidences and proper explanation by the assessee. Though, contesting the additions, assessee filed appeals before

learned First Appellate Authority, however, due to non-representation from assessee's side, appeals were disposed of, ex parte, sustaining the additions.

4. Having heard learned Departmental Representative and perused materials on record, we find that in course of proceedings before learned First Appellate Authority, the assessee passed away. The present appeals have been filed by the legal heir of the assessee. Thus, the materials on record do suggest that the assessee was having health issues, which ultimately resulted in his demise. This could be the reason for which the assessee was unable to effectively participate in the proceedings before the Assessing Officer and learned First Appellate Authority and comply with their queries. Since, both the assessment as well as first appellate proceedings were completed ex parte, in absence of the assessee, resulting in various additions purely due to lack of explanation and supporting evidences from assessee's side, we are of the view that the assessee deserves an opportunity to explain his position qua the additions made through proper explanation and supporting evidences. For enabling the assessee to do so, we are inclined to set aside the impugned orders of learned First Appellate Authority and restore the issues to the file of the Assessing Officer for de novo adjudication, after providing due and reasonable opportunity of being heard to the assessee. We further make it clear that the assessee must comply with various queries made or to be made by the Assessing Officer and furnish the requisite documents/ evidences, as may be called

for. The assessee must cooperate with the Assessing Officer in finalizing the proceedings. With the aforesaid observations, grounds are allowed for statistical purposes.

5. In the result, appeals are allowed for statistical purposes.

Order pronounced in open court on 16.04.2024.

**Sd/-**  
**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**  
Dated: 16.04.2024

**Sd/-**  
**(SAKTIJIT DEY)**  
**VICE PRESIDENT**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI