

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

[THROUGH HYBRID HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.447/PUN./2024 [E-APPEAL]
Assessment Year 2011-2012

Gyanoba Pandurang Panzade through His Legal Heir Manoj Gyanoba Panzade, SHIVAJI NAGAR PATHRI. PARBHANI PIN - 431 506. Maharashtra. PAN BALPP8891G (Appellant)	vs.	The Income Tax Officer, Aayakar Bhawan, Near Aakashwani Kalyani Nagar, PARBANI. Maharashtra. (Respondent)
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For Assessee :	CA Suhani Maharwal
For Revenue :	Shri Somnath M Wajale

Date of Hearing :	23.04.2024
Date of Pronouncement :	10.05.2024

ORDER

This assessee's appeal for assessment year 2011-12, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2023-24/1060218034(1), dated 29.01.2024, in proceedings u/s.147 r.w.s.144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges at the outset that the appellant herein Shri Manoj Gyanoba Panzade claims himself to be the legal representative of the deceased assessee Gyanoba Pandurang Panzade on the one hand, whereas the learned NFAC has

rejected the latter's lower appeal for non-payment of advance tax u/sec.249(4)(b) of the Act. Meaning thereby that the assessee herein *prima facie* appears to have left for his heavenly abode during the course of lower appellate proceedings and none of his legal heir(s) had been impleaded as "legal representative(s)" before the learned NFAC; after satisfying the statutory conditions u/sec.2(29) of the Income Tax Act, 1961 read with sec.2(11) of Civil Procedure Code, 1908. That being the case, it is deemed appropriate in the larger interest of justice to restore the instant appeal back to the learned NFAC for its afresh appropriate adjudication after first getting the legal representatives impleaded in foregoing terms followed by necessary adjudication thereof as per law. It is further made clear before parting that this tribunal has not expressed any opinion on the appellant's status as the deceased assessee's legal representative as the same is yet to be determined in consequential proceedings. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 10.05.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 10th May, 2024
VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.