

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.293/PUN./2024
Assessment Year 2016-2017

Shri Raj Shankar Nikam, L/H of late Shankar Bhikoba Nikam, House No.1, S.No.52, 1 Sangamwadi, PUNE. PIN -411 003 PAN AEVPN2269P Maharashtra.	vs.	The Income Tax Officer, Ward-2(2), PMT Commercial Bldg., Swargate, PUNE – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Rohit S Tapadiya
For Revenue :	Shri Manish Mehta

Date of Hearing :	20.03.2024
Date of Pronouncement :	10.05.2024

ORDER

This assessee's appeal for assessment year 2016-17, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1058828465(1), dated 18.12.2023, 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 first and foremost substantial issue which arises for this tribunal's apt adjudication is that of validity of the impugned reopening / re-assessment itself. This is in light of the clinching fact that the

assessee herein Shri Shankar Nikam had left for his heavenly abode on 21.01.2020 whereas the Assessing Officer admittedly issued his sec.148 notice dated 22.03.2021. Meaning thereby, that the learned Assessing Officer had initiated the impugned proceedings against a dead person. It is made clear that the factum of the assessee's death is duly evident from perusal of page-13 in case file which was already submitted before the learned NFAC. That being the clinching case, the impugned proceedings initiated against a dead person have to be quashed indeed in light of Savita Kapila, Legal Heir of Late Sh. Mohinder Paul Kapila vs. ACIT (2020) 426 ITR 502 (Del.). Ordered accordingly.

All other pleadings on merits stand rendered academic.

3. This assessee's appeal is allowed 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.