

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.340/PUN/2024
निर्धारण वर्ष / Assessment Year : 2013-14**

Veena Mokashi (Legal Heir of Anand Hanumant Mokashi, Flat 43, Priyadarshani Apartment, Near Bharat Jyoti Bus Stop, Bibwewadi, Pune-411037 PAN : ABJPM2454L	Vs.	Income Tax Officer, Ward – 5(2), Pune
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by :	Mr. Anup Shaha
Department by :	Shri Uma Shankar Prasad
Date of hearing :	20-05-2024
Date of Pronouncement :	20-05-2024

आदेश / ORDER

PER ASTHA CHANDRA, JM :

The appeal filed by the assessee is directed against the order dated 13.10.2023 of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [“CIT(A)”] pertaining to Assessment Year (“AY”) 2013-14.

2. The assessee has raised the following grounds:-

- “1. On the facts and the circumstances of the case and in law, the Ld. AO erred in making the addition of Rs.1,36,60,260/- on the basis of surmise & without verification of the facts & circumstances of the matter. The addition be deleted.
2. The appellant craves to add, amend, alter or leave any of the above grounds of appeal.”

3. The appeal is late by 70 days. Application for condonation of delay has been filed stating therein as under:

- “1. The Ld. CIT(A) has passed the order in the case of Anand Hanumant Mokashi on 13th October, 2023. However, the appellant unfortunately demised on 23rd September, 2023.
2. As the appellant was overlooking all the financial transactions of his business, none of his family member were aware about such matter which was pending with the Ld. CIT(A) then.
3. As the appellant’s family approached professionals to ensure all the compliances are taken care of post the death of the appellant, this matter came in light of the family members.
4. Further, it took some time to find a professional who could handle such matter.
5. In view of the same, the appeal with the Hon’ble ITAT has been delayed for genuine reasons which were beyond the control of the appellant’s family.
6. The Legal Heir, Mrs. Veena Mokashi, wife of the Late Anand Mokashi, expresses her regrets for all the inconvenience caused to the Hon’ble ITAT & prays your Honour to kindly condone the delay in filing the appeal.”

4. After hearing the Representatives of the parties, we are of the view that the assessee was prevented by sufficient cause in filing the appeal in time. We, therefore, condone the said delay.

5. The Ld. AR pointed out that the Ld. CIT(A) has passed the appellate order under consideration on 13.10.2023 when the assessee-appellant before him had already expired on 23.09.2023. It is therefore obvious that the appellate order has been passed on a dead person which is not in accordance with law. Moreover, the Ld. CIT(A) has merely upheld the findings of the Ld. AO without going into the merits of the case on account of non-filing of the written submission/factual or legal details/cogent evidence by the assessee before him in support of its grounds of appeal. The Ld. AR, therefore, submitted that the matter may be sent back and restored to the file of Ld. AO.

6. We have heard both the sides. We are not going into the merits of the case. We are of the opinion that the matter deserves be restored to the file of the Ld. CIT(A) to pass an order afresh in the name of Veena Mokashi, Legal Heir of Anand Hanumant Mokashi in accordance with law considering the merits of the case after allowing reasonable opportunity of being heard to the parties. This, in our view, will meet the ends of justice. We order accordingly.

7. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 20th May, 2024.

Sd/-
(R.K. Panda)
VICE PRESIDENT

Sd/-
(Astha Chandra)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 20th May, 2024.
रवि

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune