

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

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER  
AND  
SHRI DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.415/PUN/2024  
निर्धारण वर्ष / Assessment Year : 2014-15

Bharat Balu Patil  
Through his legal heirs,  
PL/22/0/3, Near Abhudaya Bank,  
Sector 17, New Panvel,  
Raigad, Maharashtra-410206

PAN : AGGPP6172Q

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Commissioner of Income Tax (Appeals),  
Delhi

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
Revenue by : Shri Arvind Desai

सुनवाई की तारीख / Date of Hearing : 10-06-2024  
घोषणा की तारीख / Date of Pronouncement : 12-06-2024

**आदेश / ORDER**

**PER S.S. GODARA, JM :**

This assessee's appeal for assessment year 2014-15, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1059000275(1), dated 22.12.2023, involving proceedings u/s.250 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at the appellant's assessee's legal representative's behest. We accordingly proceeded ex-parte against them.

2. It emerges at the outset that with the able assistance coming from the Revenue's side and from a perusal of Form No. 36 that the assessee herein namely Bharat Balu Patil has left his heavenly abode on 25.10.2021 i.e. after the institution of his lower appeal on 30.09.2021 but before the passing of the impugned NFAC's order. The necessary interference which accordingly flows from the foregoing clinching facts is that the deceased assessee herein could not pursue his lower appeal before the NFAC which has confirmed the AO's action making long term capital gain addition of Rs.1,54,98,145/-.

3. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the instant appeal back to the NFAC with a direction that the appellant(s) herein claiming themselves as the legal representative(s) "LR" u/s. 2(29) of the Act r.w.s. 2(11) of the Code of Civil Procedure, 1908, shall first prove their status to represent the estate of deceased assessee in consequential proceedings as per law and thereafter, the NFAC shall take up the lower appeal on merits for its final appropriate adjudication preferably within three opportunities of hearing. We make it clear that we have not commented either on merits of the relevant(s) issue raised herein or decided the appellant(s) status as "LR" in above terms. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in the open court on 12<sup>th</sup> June, 2024.

Sd/-  
(Dipak P. Ripote)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Godara )  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 12<sup>th</sup> June, 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