

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'D', NEW DELHI**

Before Dr. B. R. R. Kumar, Accountant Member,

Sh. Yogesh Kumar US, Judicial Member

ITA No. 6175/Del/2016 : Asstt. Year: 2012-13

Income Tax Officer, Ward-41(4), New Delhi-110002	Vs	Sh. Sanwar Mal Sharma, C-48/3, 2 nd Floor, Lawrence Road, Industrial Area, New Delhi-110035
(APPELLANT)		(RESPONDENT)
PAN No. ARZPS6572P		

Assessee by : Ms. Rano Jain, Adv.

Revenue by : Sh. Vizay B. Vasanta, CIT-DR

Date of Hearing: 02.05.2024

Date of Pronouncement: 28.06.2024

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-14, New Delhi dated 05.09.2016.

2. The Assessment Order in this case has been passed on 26.03.2015 making additions on account of interest and on account of purchases etc. The Id. CIT(A) has deleted the addition vide order dated 05.09.2016. The revenue has filed appeal in Tribunal on 02.12.2016. The respondent assessee Sh. Sanwar Mal Sharma expired on 05.04.2017 (death certificate no. MCDOLIR-0217004871547). The revenue department of NCT Delhi has issued certificate no. 90660000027367 dated 20.04.2018 declaring Sh. Kamal Sharma, son and Smt. Kesar Devi, wife as the surviving members in his family. Hence, the

appeal filed by the revenue is hereby dismissed with liberty to file fresh appeal in the name of the legal heirs of the assessee.

3. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 28/06/2024.

Sd/-

**(Yogesh Kumar US)
Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)
Accountant Member**

Dated: 28/06/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR