

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI**

**BEFORE JUSTICE (RETD.) C.V. BHADANG, PRESIDENT AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA NOS. 5334/MUM/2008 & : A.Y : 2002-03 &
IT(SS) NO.91/MUM/2008 BLOCK PERIOD 01.04.1996
TO 26.02.2003**

Baban Dashrath Hande Vs. Asst. Commissioner of Income
F-106, APMC Fruit Market, Tax, Central Circle-36,
Sector – 19, Turbhe, Mumbai. (Respondent)
Navi Mumbai 400 705.
PAN : AAAPH3070K (Appellant)

**Appellant by : None
Respondent by : None**

**Date of Hearing : 26/08/2024
Date of Pronouncement : 26/08/2024**

ORDER

PER JUSTICE (RETD.) C.V. BHADANG, PRESIDENT :

Both these appeals are by the same appellant-assessee and they pertain to Asst. Year 2002-03 and block period 01.04.1996 to 26.02.2003. It appears that the sole appellant is dead and, therefore, the Bench had passed the following order as far back as on 12.03.2015 :

“12.03.15 Hearing is adjourned to sine die. Let the legal heir are brought on record after obtaining no objection from department. Only after bringing legal heirs on record post the appeal a/w ITA 91/M/08.”

2. Till today no steps have been taken to bring the legal heirs on record and to prosecute the appeals further. The appeals are of the year 2008 and the last order as noticed above has been passed more than 9 years before. Today there is no appearance on behalf of any legal heirs of the appellant-assessee. None appears for the Department. In such circumstances, both the appeals are disposed off as abated.

Order pronounced in the open court on 26.08.2024.

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Sd/-
(JUSTICE (RETD.) C.V. BHADANG)
PRESIDENT

Mumbai; Dated : 26.08.2024

SSL

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(Judicial)
4. PCIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai