

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

**Before Shri Waseem Ahmed, Accountant Member &  
Shri Soundararajan K, Judicial Member**

ITA No.368/Coch/2024 :Asst.Year 2002-2003  
ITA No.369/Coch/2024 :Asst.Year 2005-2006  
ITA No.370/Coch/2024 :Asst.Year 2006-2007  
ITA No.371/Coch/2024 :Asst.Year 2007-2008  
ITA No.372/Coch/2024 :Asst.Year 2008-2009

Sri.Pratap R Nair (L/R of Late Sri.K.Ravindranathan Nair) Prop: Vijayalaxmi Cashew Company, Kochupilammoodu Kollam – 691 001. <b>PAN :AEJPP9867M.</b>	v.	The Deputy Commissioner of Income-tax, Central Circle Kollam.
(Appellant)		(Respondent)

Appellant by :Sri.T.V.Hariharan, CA  
Respondent by :Sri.Sanjit Kumar Das, CIT-DR

<b>Date of Hearing : 01.10.2024</b>	<b>Date of Pronouncement : 21.10.2024</b>
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**ORDER**

**Per Bench :**

This bunch of five appeals by the assessee arise out of the orders of the CIT(A)/NFAC, Delhi, all dated 27.02.2024 in the proceedings u/s143(3) of the Income-tax Act, 1961; in short “the Act” hereinafter. The relevant assessment years are 2002-2003, 2005-2006, 2006-2007, 2007-2008 and 2008-2009.

2. Since identical issues are involved in these appeals, they were heard together and are being disposed of by this consolidated order, for the sake of convenience and brevity.

**First, we take up ITA No.368/Coch/2024 for the Asst.Year 2002-03**

3. The only issue raised by the assessee is that the ld.CIT(A) erred in dismissing the appeal as non-maintainable without deciding the issue on merits.

4. At the outset, we note that the assessee has passed away on 08<sup>th</sup> July 2023 during the pendency of appeal before the ld.CIT(A). This fact was very much in the knowledge of the ld.CIT(A). As per the ld.CIT(A), the legal heirs were to file fresh Form No.35 duly signed by them, and similarly, the legal heirs should have been brought on record. But the learned Counsel appearing on behalf of the assessee has not done so. Therefore, the ld.CIT(A) dismissed the appeal filed by the assessee as non-maintainable. Being aggrieved by the order of the ld.CIT(A), the assessee (legal heir) is in appeal before us. The learned Counsel appearing on behalf of the assessee (legal heir) assured us to make necessary compliance by bringing the legal heir on record as well as filing fresh Form No.35 before the ld. CIT-A and accordingly prayed to set aside the issue to the file of the ld.CIT(A) for fresh adjudication as per the provisions of law.

5. On the other hand, the learned DR did not raise any objection if the matter is set aside to the file of the ld.CIT(A) for fresh adjudication as per the provisions of law.

6. We have heard the rival contentions of both the parties and perused the materials available on record. Considering

the demise of the assessee during the pendency of the appeal before the ld.CIT(A), we are inclined to extend one more opportunity to the assessee (legal heir) to represent his case before the ld.CIT(A). Accordingly, we restore the issue to the ld.CIT(A) for fresh adjudication as per the provisions of law. It is not out of place to direct the assessee (legal heir) to make necessary compliance and avoid prolonging the matter by filing adjournment without just cause. Hence, the ground raised by the assessee is hereby allowed for statistical purposes.

**ITA Nos.369 to 372/Coch/2024 : Asst.Years2005-2006 to 2008-2009**

7. The issues involved in these appeals and the facts and circumstances are *mutatis mutandis* similar to that of ITA No.368/Coch/2024 which we have set aside for fresh order of the ld.CIT(A). Accordingly, these years as well, are restored to the file of ld. CIT-A for fresh adjudication, in the above terms.

8. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 21<sup>st</sup> day of October, 2024.

**Sd/-**  
**(Soundararajan K)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(Waseem Ahmed)**  
**ACCOUNTANT MEMBER**

Cochin ; Dated : 21<sup>st</sup> October, 2024.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT Concerned.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin