

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C': NEW DELHI
BEFORE
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No. 1663/Del/2024 (A.Y 2010-11)

Jagdish Malhotra, A-34, Block, Sector 2, Rohini, Delhi, 110085 PAN No:AIHPM4473C	Vs.	ITO Ward-39(5) New Delhi
(Appellant)		(Respondent)

ITA No. 1664/Del/2024 (A.Y 2010-11)

Jagdish Malhotra, A-34, Block, Sector 2, Rohini, Delhi, 110085 PAN No:AIHPM4473C	Vs.	ITO Ward-39(5) New Delhi
(Appellant)		(Respondent)

Appellant by	Sh. R.R. Maurya, Adv
Respondent by	Sh. Om Prakash, Sr. DR

Date of Hearing	16/12/2024
Date of Pronouncement	18/12/2024

ORDER

PER YOGESH KUMAR U.S.:

The above two Appeals are filed by the legal heirs of the Assessee by challenging the orders of the Ld. CIT(A) dated 12/03/2024 wherein the Appeals filed by the Assessee challenging the assessment order and order of penalty have been dismissed by the Ld. CIT(A).

2. The Ld. Counsel for the Assessee submitted that the Assessee Jagdish Singh Malhotra died during the appellate proceedings. Though the legal heirs of the Assessee have brought the fact of death of the Assessee to the notice of the Ld. CIT(A), the orders impugned have been passed against the dead person, therefore sought for interference by this Tribunal and sought for remanding the matter to the file of the Ld. CIT(A) for fresh adjudication.

3. Per contra, the Ld. Departmental Representative fairly submitted that the orders impugned have been passed against the dead person by the Ld. CIT(A), therefore, the opportunity of being heard may be given to the legal heirs of the Assessee.

4. We have heard both the parties and perused the material available on record. Considering the fact that the orders impugned dated 12/03/2024 have been passed by the Ld. CIT(A) against the dead person, we set aside the orders impugned and restore the issue involved in the appeals to the file of the Ld. CIT(A) to hear the legal heirs of the Assessee and decide the Appeal in accordance with law.

5. In the result, Appeals of the Assessee in ITA No. 1663/Del/2024 and 1664/Del/2024 are partly allowed for statistical purpose.

Order pronounced in open Court on 18th December, 2024

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Dated: 18/12/2024

R.N, Sr. PS

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT, NEW DELHI