

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1897/Bang/2024
Assessment Years: 2017-18

Jacinta Panicker, (Legal Heir – Mother), Adeep Panicker Pais (Deceased), 3-5-502 Empress, Kadri Temple, New Road Kadri, Mangalore -575 004. PAN – AUEPP 9871 C	Vs.	The Income Tax Officer, Ward – 2(4), Mangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Sathyanarayana, C.A
Revenue by	:	Shri Subramanian S, JCIT

Date of hearing	:	10.12.2024
Date of Pronouncement	:	16.12.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This appeal has been filed by the revenue against the order passed by the NFAC, Delhi, dated 29/07/2024, vide DIN No. ITBA/NFAC/S/250/2024-25/1067107398(1), for the assessment year 2017-18.

2. In this case, the assessee passed away while pursuing the appeal before the learned CIT(A) on 12/05/2024. However, the appellate order was issued in the name of the deceased person on 29/07/2024. It was

submitted by the Id. AR that this order is legally invalid as it was framed in the name of a deceased individual. Consequently, the learned Authorized Representative (AR) submitted that the matter should be remanded to the learned CIT(A) for fresh adjudication in the name of the legal heir of the deceased. Additional grounds of appeal were also submitted to this effect.

3. On the merit of the case, the learned AR submitted that an additional document, a sale deed placed on pages 8 to 19 of the paper book, was filed before the learned CIT(A). However, this document was not considered during the appellate proceedings. Accordingly, the learned AR requested that the matter be set aside to the learned CIT(A) for fresh adjudication in light of the provisions of law and the additional document on record.

4. On the other hand, the learned Departmental Representative (DR) did not object to remanding the matter to the learned CIT(A) for fresh adjudication as per the law.

5. After careful consideration of the submissions made by both parties and a review of the relevant materials on record, it is evident that the order issued by the learned CIT(A) was framed in the name of the deceased person. However, it was the responsibility of the assessee or their legal representative to notify the learned CIT(A) of the assessee's demise and request the inclusion of the legal heir in the proceedings, which was not done. Nevertheless, in the interest of justice and fairness, especially given the special circumstances of the assessee's demise, we

are inclined to remand the matter to the learned CIT(A) for fresh adjudication in accordance with the law.

6. Furthermore, the additional document filed by the assessee during the appellate proceedings—the sale deed—was not considered, although it appears to be crucial for resolving the issue. Accordingly, under Rule 29 of the Income Tax Appellate Rules, we admit this document for advancing substantial justice to the parties' concern and direct the learned CIT(A) to reconsider the issue in light of this additional evidence. Hence, the assessee's appeal is allowed for statistical purposes.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the court on the 16th day of December 2024.

Sd/-

(PRAKASH CHAND YADAV)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 16th December, 2024
/ vms /
Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore