

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, "SMC" AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**  
(Through Video Conferencing)

ITA No.110/Agr/2024  
Assessment Year: 2017-18

Sh. Ashok Kumar Gupta, Legal Heir of Raj Nath Gupta, Mohan Bhaiya Hospital, Prabhat Compound, Firozabad	<b>Vs.</b>	Income Tax Officer, Ward-2(2)(3), Firozabad
<b>PAN :ABDPG8773A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Anurag Sinha, Adv.
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	06.02.2025
Date of pronouncement	06.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

The appellate herein, Sh. Ashok Kumar Gupta, alleged "legal representative" of the deceased herein Sh. Rajnath Gupta, has filed the instant appeal against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060725719(1) dated 09.02.2024

involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.

3. It emerges at the outset that the appellate before us Sh. Ashok Kumar Gupta claims himself as the legal representative of the deceased assessee Sh. Rajnath Gupta, who is stated to have left for his heavenly abode on 05.09.2022. Our attention is invited to the appellant's application to this effect dated 27<sup>th</sup> March, 2024.

4. Faced with this situation, we note that there is not even an iota of indication in the appellant's foregoing application that either he had succeeded to the estate of the deceased or he is managing the same or he is the intermeddler thereof; as the case may be, as per section 2(29) of the Act read with section 2(11) of the Code of Civil Procedure defining such a "legal representative" in very terms. There is further no material on record that the appellate herein has been proceeded against the department under section 159 of the Act.

5. That being the case, we find no merit in the appellant's claim as legal representative of the deceased assessee and reject his instant appeal at this stage in very terms, subject to a rider that he

shall be at liberty to file a fresh appeal as and when he either satisfies the statutory conditions of a “legal representative” under section 2(11) (supra) or he is proceeded against by the department under section 159 of the Act, whichever is earlier. Ordered accordingly.

6. This appellant’s appeal is dismissed as premature at this stage in above terms subject to all just exceptions.

***Order pronounced in the open court on 6<sup>th</sup> February, 2025***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 6<sup>th</sup> February, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra