

**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.376/Agr/2024
Assessment Year: 2012-13

Smt. Mithlesh Bai, through Legal Heir Shri Rudrapratap Singh Lodhi, Ward No.3, Mahadev Colony, Isagarh, Distt.- Ashok Nagar, Madhya Pradesh	Vs.	Income Tax Officer, Ashoknagar
PAN :BJKPB8424P		
(Appellant)		(Respondent)

Assessee by	Sh. Rajendra Sharma, Adv.
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	07.02.2025
Date of pronouncement	07.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2012-13, arises 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/250/2024-25/1066562128(1) dated 10.07.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. The delay of 8 days in filing the assessee's instant appeal stands condoned as per her contentions/averments explaining reasonable cause on account of the situation beyond her control.
4. It emerges at the outset that the appellate before us, Sh. Rudrapratap Singh Lodhi, claims himself as the "legal representative" of the deceased assessee Smt. Mithlesh Bai, who is stated to have left for his heavenly abode on 22.01.2024. Learned counsel submits that since the appellant happens to be the son of the deceased assessee, he is entitled to file the instant appeal as his "legal representative".
5. We have given our thoughtful consideration to the assessee's foregoing arguments regarding maintainability of his instant appeal. It is made clear that neither he has proved to have satisfied the relevant statutory conditions defining a "legal representative" u/s 2(29) of the Act r.w.s. 2(11) of the Code of Civil Procedure, 1908 of Act that he represents the estate of the deceased appellant or he is the intermeddler thereof, nor any action is stated to have been initiated against him u/s 159 of the Act.

6. 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.

7. This appellant's instant appeal is dismissed as premature at this stage in above terms, subject to all just exceptions.

Order pronounced in the open court on 7th February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 7th February, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra