

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, “DB” AGRA**

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

ITA No.292/Agr/2019  
Assessment Year: 2014-15

Sh. Shiv Kumar (L/H Keshav Dev), Jalesar Road, Sadabad, Hathras, Uttar Pradesh	<b>Vs.</b>	PCIT, Aligarh
<b>PAN :AYKPK7651B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Sukesh Kumar Jain, CIT(DR)

Date of hearing	03.02.2025
Date of pronouncement	03.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee’s appeal for assessment year 2014-15, arises against the Principal Commissioner of Income Tax [in short, the “PCIT”], Aligarh’s dated 05.03.2019 passed in case no. 2779 involving proceedings under section 263 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. Case called twice. None appears at the assessee’s behest. It is accordingly proceeded ex-parte.

3. We notice at the outset that the learned PCIT has passed his impugned section 263 revision order against the “Prop. Legal Heir of Sh. Shiv Kumar.....”. Learned CIT(DR) vehemently argues that the impugned order has been passed in the name of proprietor/legal heir of Sh. Shiv Kumar, who was proprietor of M/s. Shivam Dairy Farm. He could hardly rebut the clinching fact that there is no indication in the impugned revision order or in the case of records that learned PCIT had taken any steps ascertaining the particulars of deceased proprietor Sh. Shiv Kumar’s, “legal representative” satisfying the statutory conditions under section 2(29) read with section 2(11) of the Code of Civil Procedure, 1908.
4. We accordingly are of the considered view that the learned PCIT’s impugned revision directions are not sustainable in law and the same stand reversed for want of impleadment of the deceased assessee’s legal representative.
5. All other pleadings on merits herein are rendered academic.
6. This appellant’s appeal is allowed in above terms.

***Order pronounced in the open court on 3<sup>rd</sup> February, 2025***

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

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

Dated: 3<sup>rd</sup> February, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra