

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUETH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1301/SRT/2024

Assessment Year: (2011-12)

(Physical court hearing)

Bharat Ranchod L/h. Govan Morab Ranchod 404, Priyanka, b/h Parsi Hospital, Luncikui, Navsari-396 445	बनाम/ Vs.	Income Tax Officer, (International Taxation) Room No. 107, Income Tax Office, Anavil Business Centre, Adajan- Hazira Road, Adajan, Surat-395 009
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AMKPR 4787 M		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Appellant by	Shri Rasesh Shah, CA
राजस्व की ओर से /Respondent by	Shri Mukesh Jain, Sr-DR
सुनवाई की तारीख/Date of Hearing	12/03/2025
उद्घोषणा की तारीख/Date of Pronouncement	24/03/2025

आदेश / ORDER

PER BIJAYANANDA PRUETH, AM:

This appeal by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') dated 14.11.2024 by the Commissioner of Income-tax(Appeals)-4, Ahmedabad [in short 'the CIT(A)'] for the assessment year (AY) 2011-12, which in turn arises out of assessment order passed by Assessing Officer (in short 'AO') u/s 144 r.w.s. 147 of the Act dated 28.12.2018. Grounds of appeal raised by the assessee are as under:

"1. On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in not adjudicating the ground of assessee on validity of assessment that the learned Assessing Officer has wrongly re-

opened the assessment u/s 147 by issuing notice u/s 148 of the Act in the name of deceased person and therefore, the initiation of reassessment proceeding and consequential order passed u/s 147 r.w.s.144 are bad in law and void ab initio.

2. It is therefore prayed that the assessment framed u/s 147 r.w.s. 144 may kindly be quashed and/or the addition made by Assessing Officer may please be deleted.

3. The appellant craves leave to add, amend, alter, delete or modify all or any of the grounds before or during the course of final hearing of appeal.”

2. At the outset, the Ld. Authorized Representative (Ld.AR) of the assessee submitted that the impugned assessment order u/s 144 r.w.s. 147 of the Act dated 28.12.2018 was passed in the name of a dead person, Shri Govan Morab Ranchod, who expired on 01.02.2015. The Ld. AR has filed a paper book enclosing therein the Certificate of Death issued on 18.02.2015. The Ld. AR has also enclosed copy of the letter addressed to the ITO, Ward-2, Navsari informing him about the death of Govan Morab Ranchod (assessee). Copy of the said letter is at page 2 and 3 of the paper book. The assessee again informed the AO about the death of assessee vide letter dated 01.12.2017, which is at page 4 and 5 of the paper book. Despite having the above information, the AO has passed order in the name of dead person which is a nullity in the eyes of law. The Ld. AR relied on various decisions including decision of the co-ordinate Bench of this Tribunal in the case of Chandravadan Shah L/h Chhottalal Tarachand Shah in ITA No.745/SRT/2024 dated 06.11.2024 where appeal of assessee was allowed by holding that the order passed in the

name of death person is a nullity and *void ab initio*. The relevant part of the order is as under:

*“6. There is no dispute that both AO and CIT(A) have passed orders on a dead person, which is nullity and void ab initio. The Hon’ble Supreme Court in the case of CIT vs. Amarchand N. Shroff, 48 ITR 59 (SC) has held that the individual must be a living person and no assessment can be made on a dead person. Various appellate fora have also held that no order of assessment or reassessment could be made on a dead or non-existing person. Hence, the order passed b t he Ld.CIT(A) is a nullity in the eyes of law. Hence, the same is quashed and appeal of the assessee is **allowed**.”*

2.1 In view of the facts discussed above and following the decision cited supra, appeal of assessee is allowed.

3. In the result, appeal of the assessee is allowed.

Order pronounced under proviso to Rule 34 of ITAT, Rules, 1963 on 24/03/2025 in the open court.

Sd/-
(PAWAN SINGH)
न्यायिक सदस्य/JUDICIAL MEMBER
सूरत /Surat
दिनांक/ Date: 24/03/2025
Dkp Outsourcing Sr.P.S*

Sd/-
(BIJAYANANDA PRUETH)
लेखा सदस्य/ ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त (अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

// True Copy //

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत