

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

**BEFORE : SMT ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

ITA No. 52/Agr/2022
Assessment Year: 2017-18

Pramila Choudhari, L/h of Late Sh. Ashok Kumar Choudhary, Anuj Trading Co. Near Indra Park, Procession Road, Ashok Nagar (MP).	Vs.	Pr. C.I.T., Gwalior
PAN : ABRPC1811F		
(Appellant)		(Respondent)

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

Date of hearing	27.03.2025
Date of pronouncement	27.03.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

This appeal has been preferred against the impugned order dated 14.03.2022 passed by the Ld. Principal Commissioner of Income-tax, Gwalior u/s. 263 of the Income-tax Act, 1961 (hereinafter referred to as "the Act").

2. None has appeared for the appellant/assessee. The respondent/Revenue is represented by Shri Sukesh Kumar Jain, Ld. CIT/DR.

3. The solitary effective ground raised by the appellant/assessee before us reveals that the core issue for adjudication in this appeal is as to whether the learned PCIT was justified in passing the impugned appellate order against a deceased person.

4. The appellant has submitted through the statement of facts that the notice u/s. 263 was issued by Id. PCIT on 11.01.2022 in the name of dead person, Ashok Kumar Choudhary (assessee) who already died on 10.05.2021 during Covid-19 outbreak and this crucial fact was communicated to the Id. PCIT on 19.01.2022, i.e., before passing the impugned order.

5. We note that the present appeal has been preferred by L.R. of the assessee late Shri Ashok Kumar Choudhary who is said to have died on 10.05.2021. The revision proceedings were continued against the dead person without proper substitution of the legal heirs as per procedure prescribed under the law, despite the factum of assessee's death was communicated to the Id. PCIT during pendency of such proceedings. These facts stand un-controverted on behalf of the Revenue.

6. Given the above facts of the case, the impugned order passed u/s. 263 of the Act against a dead person is nullity in the eye of law and is accordingly set aside.

Order pronounced in the open court on 27.03.2025.

**Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 08.04.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra