

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA Nos. 14 & 150/Agr/2022
(Assessment Year 2016-17 & 2017-18)**

Late Mr. Ram Dulare Yadav, through legal heir Mr. Mohit Yadav (son) 47E/16, Pratap Nagar, Jaipur House, Agra, Uttar Prades 282010	Vs.	ACIT, 1(2)(1) Income Tax Department, Sanjay Place, Agra Uttar Pradesh-282002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No:AAEPY5484G		
Appellant	..	Respondent

Appellant by :	Sh. Nitin Goyal, CA
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	10 & 11.02.2025
Date of Pronouncement	11.02.2025

ORDER

PER BENCH:

These twin appeals involve single assessee herein, namely Late Ram Dulare Yadav. All other relevant details thereof are tabulated as under:

Sr. No.	Appeal No.	A.Y.	Assessee	Respondent	Order appealed against	Proceedings u/s
1.	14/Agr/2022	2017-18	Late Mr. Ram Dulare Yadav through L/H Mr. Mohit Yadav (Son)	ACIT,1(2)(1)	CIT(A)/NFAC, Delhi's DIN & order No. ITBA / NFAC / S /250/2021-22 / 1037964255(1) Dated 20.12.2021	143(3)

2.	150/Agr/2022	2016-17	Late Mr. Ram Dulare Yadav through L/H Mr. Mohit Yadav (Son)	ACIT 1(2)(1)	CIT(A)/NFAC, Delhi's DIN & order No. ITBA / NFAC / S / 250/2022- 23/1043665300(1) Dated 29.06.2022	143(3)
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2. Heard both the parties at length. Case files perused.

3. It emerges during the course of hearing that the assessee herein Shri Ram Dulare yadav had passed away on 03.01.2018 and the relevant information stand duly uploaded on the e-portal on 31.10.2018. And that the learned Assessing Officer had framed his assessment dated 06.11.2018 & 11.12.2019; respectively, in the deceased assessee's name only.

4. This being the clinching factual position emanating from the case file, we are of the considered view that the impugned assessment framed in the name of a duly notified deceased-assessee, are not sustainable in law. The same stand quashed in very terms.

5. These assessee's twin appeals are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 11.02.2025

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 11.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR