

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

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

**ITA No. 27/Agr/2023  
(Assessment Year 2013-14)**

Late Shakil Anjum (through legal heir Shiba Khan), 163, Mohalla Tallaya, Behind SBI, Jhansi - 284002	Vs.	Income Tax Officer, Ward-2(3)(3) Jhansi 284001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No:ASGPA7798D		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Shalender Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2013-14 arises against Commissioner of Income Tax(Appeals) (in short, the "CIT(A)"), Agra's in case No. 107/CIT(A)-2/Agra/ITO-2(3)(3)/Jhansi/2016-17 dated 08.03.2018, in proceedings u/s 143(3)/147 of the Income-tax Act, 1961, (hereinafter referred to as the 'Act').

2. Case called twice. None appeared at the assessee behest. She is accordingly proceeded exparte.

3. It emerges during the course of hearing that the appellant Smt. Shiba Khan has claimed herself to be the legal representative of the deceased assessee/her husband late Shri Shakil Anjum who is stated to have left for his heavenly on 28.01.2016. The Revenue submits that neither she has proved herself as the legal representatives as per Section 2(29) r.w.s. 2(11) of Code of Civil Procedure 1908 nor any action has been taken against her u/s 159 of the Act.

4. That being the case, we are of the considered view that until unless an applicant alike the appellant proves that he/she is either managing the state of the deceased or an intermeddler thereof or he/she has been proceeding initiated u/s 159 of the Act, no such appeal could be entertained in the capacity of legal representative. We accordingly dismiss the appellant instant appeal as a premature one with liberty to initiate the same afresh as and when she either proves her states u/s 2(29) as an "LR" or she is proceeded u/s 159 of the Act, as the case may be, whichever is earlier. Ordered accordingly.

5. The assessee's appeal is dismissed in above terms.

Order pronounced in the open court on 10.02.2025

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS