

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

**BEFORE :SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.44/Agr/2025
Assessment Year: 2007-08

Madan Lal Tomar, 51, Keshavkunj, Pratap Nagar, Agra.	Vs.	Income-tax Officer, Ward 1(1)(1), Agra.
PAN : AAXPT3982D		
(Appellant)		(Respondent)

Assessee by	Sh. Rajesh Malhotra, C.A.
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	02.04.2025
Date of pronouncement	29.04.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

This appeal has been preferred by assessee against the impugned order dated 28.11.2024 passed in Appeal No. NFAC/2006-07/10029998 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") wherein the Id. CIT(Appeals) has dismissed assessee's appeal upon rejection of appellant's request for condonation of delay.

2. At the very outset, it has been brought to the notice of the Tribunal by Id. Representative for the assessee that the impugned order has been

passed against the deceased, Madan Lal Tomar who died on 21.09.2010, submitting that the impugned order is nullity, having been passed against the dead person.

3. Learned representative for the Revenue has pointed out that the first appeal before Id. CIT(Appeals) was filed by the legal representatives of the deceased. Hence, no fault could be found in the impugned order on this aspect.

4. Perusal of the impugned order shows that this order has been passed against the deceased Madan Lal Tomar. However, the present appeal has also been filed on behalf of the deceased Madan Lal Tomar, who according to Id. AR, died on 21.09.2010. When asked in respect of the same, he replied that as the impugned order has been passed against the deceased, hence, this appeal has been filed on behalf of the deceased. The explanation of Id. AR is not tenable under Law. The instant appeal was required to be filed on behalf of the legal heirs of the deceased who are in existence as per the description in assessment order and in Form-35 filed before the first appellate authority. The instant appeal filed on 27.01.2025 on behalf of the deceased person Madan Lal Tomar who is said to have died on 21.09.2010 is not maintainable.

5. In the result, the appeal is dismissed as non-maintainable being filed on behalf of the deceased and not through legal heirs. However, the legal heirs shall be at liberty to file the appeal a fresh, if the limitation period so permits.

Order pronounced in the open court on 29.04.2025.

Sd/-

**(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 29.04.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra