

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI SONJOY SARMA, JM**

**ITA No. 411/Coch/2025
Assessment Year: 2018-19**

Thiruvekitam Veeriah Reddiar Appellant
Through legal heir Beena Veeriah Reddy
5, Veeriah Reddiar, K.K. Road, Kottayam
[PAN: ACHPR9611D]

vs.

DCIT, Circle & TDS, Kottayam Respondent

Appellant by: Shri R. Krishnan, CA
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 05.06.2025
Date of Pronouncement: 31.07.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 27.03.2025 for Assessment Year (AY) 2018-19.

2. Brief facts of the case are that the appellant is an individual engaged in the business of wholesale trading in textile garments by running a proprietorship concern in the name of M/s. S.V.R. (Distribution). The return of income for AY 2018-19 was filed on 30.10.2018 declaring income of Rs. 3,87,80,793/- and the same was revised on 27.03.2019 at a total income of Rs. 3,91,73,730/-. Subsequently, the assessee died on 14.01.2020. However, notice u/s.

142(1) of the Income Tax Act, 1961 (the Act) was issued electronically on 14.10.2020. However, the assessment was completed by the AO against the appellant vide order dated 07.04.2021 passed u/s. 143(3) r.w.s. 143(3A) & 143(3B) at a total income of Rs. 4,32,74,119/-

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. At the outset we find that the AO was informed about the demise of the appellant by the legal heirs vide letter dated 15.02.2021 that the appellant had expired on 14.01.2020. Despite this fact the assessing authority continued to issue notice against the deceased person and passed the assessment order, which is invalid. Therefore, the assessment is quashed. However, it is open to the AO to initiate reassessment proceedings in accordance with law by following the procedure known to law.

6. In the result, the appeal filed by the assessee stands allowed.

Order pronounced in the open court on 31st July, 2025.

Sd/-

(SONJOY SARMA)
JUDICIAL MEMBER

Cochin, Dated: 31st July, 2025

Sd/-

(INTURI RAMA RAO)
ACCOUNTANT MEMBER

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin