

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'G' BENCH,
NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 1962/DEL/2025 [A.Y 2020-21]

Jyoti Dhupar
L/R of Nirantar Kumar Dhupar
[Deceased], 2-239, Greater Kailash 1
South Delhi, New Delhi

Vs.

The Addl. CIT
Circle -49(1)
New Delhi

PAN: ADIPJ 5044 L

(Appellant)

(Respondent)

Assessee By : Ms. Rasmeet Kaur, Article

Department By : Shri Manish Gupta, Sr. DR

Date of Hearing : 29.10.2025

Date of Pronouncement : 29.10.2025

ORDER

PER NAVEEN CHANDRA, AM :-

This appeal by the assessee is directed against the order of the
ACIT, A-2 Mumbai dated 28.01.2025 pertaining to A.Y 2020-21.

2. Brief facts of the case are that Shri Nirantar Kumar Dhupar, who was solely handling the functioning and operations of M/s Plastic Component Industries had expired on 23.05.2021. Copy of death certificate has been furnished on record. Assessment was made on

3. At the very outset, the ld. counsel for the assessee submitted that consequent to the death of the proprietor, the family members were under grief and great pain and loss and unaware of the way to handle and operate the said firm. The assessee sought to further add more grounds of appeal in support of her claim for relief from additional demand for the Assessment Year under consideration.

4. The ld. counsel for the assessee further submitted that the then Proprietor of Late Sh. Nirantar Kumar Dhupar (M/s Plastic Component Industries) who was solely handling the functioning and operations of M/s Plastic Component Industries had expired on 23.05.2021 after prolonged fight with the COVID-19 pandemic leaving behind his widow, the present assessee and two young and studying sons. The assessee prayed for relief from the income tax demand raised u/s 143(1) of Income Tax Act, 1961 for A.Y. 2020-21.

5. The ld. DR relied on the order of the ld. CIT(A).

6. We have heard the rival submissions and have perused the relevant material on record. We find that the processing of return u/s 142(1) of the Act as well as the ld. CIT(A)'s order has been made on the deceased assessee. However, we also find that there is no finding by the Assessing Officer as to the fact of appointment of Jyoti Dhupar being appointed as legal representative of the assessee as also whether the legal representative has been bestowed with assets of the deceased person. We are, therefore, of the considered view that the issue may be set aside to the file of the Assessing Officer to decide this legal issue afresh and to decide on making assessment on the legal representative of the deceased person.

7. The Assessing Officer is directed to decide the appeal afresh after affording a reasonable and adequate opportunity of being heard to the L/R of the assessee and considering the evidences/material furnished by her. The L/R of the assessee is directed to cooperate with the proceedings and furnish documents/evidence as required by the Assessing Officer.

8. In the result, appeal of assessee in ITA No. 1962/DEL/2025 is allowed for statistical purposes.

Order pronounced in open court on 29.10.2025.

Sd/-

[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated : 10th NOVEMBER, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	