

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. Manish Agarwal, Accountant Member**

**ITA No. 4988/Del/2024 : Asstt. Year : 2012-13**

Income Tax Officer, Ward-41(4), New Delhi	Vs	Sanwar Mal Sharma through Legal Heir Kesar Devi, C-48/3, 2 <sup>nd</sup> Floor, Lawrence Road, Indl. Area, New Delhi-110035
(APPELLANT)		(RESPONDENT)
<b>PAN No. ARZPS6572P</b>		

**Assessee by : Ms. Rano Jain, Adv. &  
Ms. Mansi Jain, Adv.**

**Revenue by : Ms. Rupinder Kaur, CIT-DR**

**Date of Hearing: 17.11.2025**

**Date of Pronouncement: 17.11.2025**

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This Revenue's appeal for Assessment Year 2012-13, arises against the CIT(A)-14, New Delhi's in case No. 140/15-16/IT/DEL/2015-16 dated 05.09.2016, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that this is the second round of proceedings between the parties before the tribunal. We note that the earlier learned co-ordinate bench in ITA No. 6175/Del/2016 had dismissed the Revenue's appeal against the very CIT(A)'s order for the precise reason that

since the assessee herein Sh. Sanwar Mal Sharma had left for his heavenly abode on 05.04.2017, the same could not be proceeded further.

4. It is in this factual backdrop that the learned CIT-DR submits before us that the Revenue has filed its instant latter appeal against the deceased assessee's legal representative/ wife Smt. Keshar Devi. We note from a perusal of the case records that there is no indication as to whether she has succeeded to estate of the deceased or managing it or has been proceeded u/s 159 of the Act; as the case may be, so as to satisfy the statutory test of being a legal representative as defined in section 2(29A) of the Act r.w.s. 2(11) of the Code of Civil Procedure, 1908. We thus have no other option but to decline the Revenue's instant latter appeal as well with liberty to be instituted afresh against the deceased assessee's legal representative(s) as per law in foregoing terms.

5. All other remaining pleadings between the parties stand rendered academic.

6. This Revenue's appeal is dismissed in above terms, subject to all just exceptions.

Order Pronounced in the Open Court on 17/11/2025.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**

**Dated: 17/11/2025**

\*Subodh Kumar, Sr. PS\*  
Copy forwarded to:  
1. Appellant  
2. Respondent  
3. CIT  
4. CIT(Appeals)  
5. DR: ITAT

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**