



आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B" :: PUNE

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकरअपीलसं. / ITA No.1730/PUN/2025

निर्धारणवर्ष / Assessment Year: 2018-19

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| Vikram Digvijay Kapadia Legal Heir of Late Shri Digvijay Babubhai Kapadia, Babubhai House, Kulkarni Colony, Sharanpur Road, Nashik – 422002. Maharashtra. | V s. | ACIT, Circle-1, Nashik. |
| PAN: AFZPK8616E | | |
| Appellant/ Assessee | | Respondent / Revenue |

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|-----------------------|------------------------------------------|
| Assessee by | CA Chinmayy Pathak – (Virtual) |
| Revenue by | Smt. Saumya Pandey Jain- Addl.CIT(DR) |
| Date of hearing | 18/11/2025 |
| Date of pronouncement | 28/11/2025 |

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed Legal Heir Mr.Vikram Digvijay Kapadia of Late Shri Digvijay Babubhai Kapadia against the order of Id.Commissioner of Income Tax(Appeal)[NFAC] passed under section 250 of the Income Tax Act, 1961 for A.Y.2018-19 on 10.04.2024 emanating from Assessment Order u/s.143(3) dated



06.04.2021. The Assessee has raised the following grounds of appeal:

“1] The learned CIT(A) erred in dismissing the appeal on ex-parte basis for non prosecution of appeal and thereby confirming the additions of Rs.35,94,779 made by the A.O. in the asst. order u/s 143(3) without appreciating that the total receipts of Rs.35,94,779 credited to Capital A/c represented exempt income in the form of share of profit from partnership firm, dividend income and PPF interest and therefore, the additions made by the A.O. were apparently unjustified on facts of the case.

2] The appellant submits that the email id viashalipawar@babubhaigroup.com mentioned in Form 35 was blocked /deactivated from June, 2023 after demise of the assessee and hence, the notices u/s 250 issued by the CIT(A) on the said email id were not received by the appellant and therefore, the appeal may please be restored to the file of the CIT(A) in the interest of justice.

3] Without prejudice to the above ground, the appellant that the asst. proceedings u/s 143(3) were conducted during Covid period and hence, the assessee senior citizen aged around 75 years who was not keeping well during the relevant period and who finally succumbed to illness on 04.07.2021, could not make proper compliance to the notices issued by the A.O. and hence, it is prayed that the matter may please be set aside to the file of the A.O. by granting one more opportunity of being heard in the interest of justice.

4] Without prejudice to the above grounds, the appellant submits that the addition of Rs.35,94,779 made by the A.O. is apparently unjustified in view of the fact that the said receipts credited to capital account represent exempt income in the form of share of profit from partnership firm of Rs.7,88,947 exempt u/s 10(2A), dividend received on equity shares of Rs.31,175 exempt u/s 10(34), dividend received on mutual funds of Rs.27,74,091 exempt u/s 10(35) and interest from PPF of Rs.566 exempt u/s 10 and therefore, the said additions may be deleted.



5] *The appellant craves leave to add/ alter/ amend any of the grounds of appeal.”*

2. We received adjournment letter dated 17.11.2025 filed by CA-Sanket Joshi. We rejected request of adjournment. We heard Mr.Chinmay Pathak-CA for the Assessee. We heard Id.Departmental Representative for the Revenue.

Findings & Analysis :

3. In this case, during the hearing we observed that the Id.CIT(A) has passed the order u/s.250 of the Income Tax Act in the name of Mr.Digvijay Babubhai Kapadia on 10.04.2024. However, it is observed that Mr.Digvijay Babubhai Kapadia died on 04.07.2021. Copy of Death Certificate has been filed along with appeal memo. Form No.35 which is filed under Rule 45 of the Income Tax Rules has been digitally signed by Vikram Digvijay Kapadia as Legal Heir of the Late Shri Digvijay Babubhai Kapadia. Thus, at the time of filing appeal before the Id.CIT(A), the fact that Mr.Digvijay Babubhai Kapadia expired on 04.07.2021 was brought to the notice of Id.CIT(A). However, Id.CIT(A) failed to bring on record Legal Heir.



4. In these facts and circumstances of the case, we set-aside the order of Id.CIT(A) to Id.CIT(A) for denovo adjudication. We direct Id.CIT(A) to bring Legal Heir on record. The Id.CIT(A) shall provide opportunity to the Legal Heir of the Assessee. The Legal Heir of the Assessee shall file necessary documents before the Id.CIT(A). Accordingly, grounds of appeal raised by the Assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Delay :

6. There is Delay of 381 days in filing appeal before this Tribunal. Mr.Vikram Digvijay Kapadia Legal Heir of Shri Digvijay Babubhai Kapadia filed Affidavit for condonation of delay. We have perused the Affidavit and are convinced that there is reasonable and sufficient cause for the delay. Hence, Delay is condoned.

Order pronounced in the open Court on 28 November, 2025.

Sd/-
VINAY BHAMORE
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 28 Nov, 2025/ SGR



आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.