

**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. 3992/Del/2025 : Asstt. Year: 2009-10

Late Mr. Naseem Ahmad, A-28/29, Abul Fazal Enclave, New Delhi-110025 (APPELLANT)	Vs	ACIT, Circle-65(1), New Delhi (RESPONDENT)
PAN No. ABXPA2478E		

**Assessee by : Dr. G. S. Grewal, CA, Sh. Jaspal Singh
& Harsimran Grewal, CAs
Revenue by : Sh. Gouranga Chandra Das, Sr. DR**

Date of Hearing: 10.12.2025	Date of Pronouncement: 10.12.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's/alleged legal heir's appeal for Assessment Year 2009-10, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1071727034(1) dated 31.12.2024, in proceedings u/s 144 of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. It emerges at the outset that the appellant has raised a legal ground challenging validity of the impugned reopening for the precise reason that the assessee Sh. Naseem Ahmad had left for his heavenly abode on 30.08.2013 followed by the

corresponding section 148 proceedings initiated against him vide notice dated 05.08.2015 onwards. That being the clinching case, we hereby quote Savita Kapila Vs. ACIT (2020) 118 Taxmann.com 46 (Del.) to conclude that the impugned reopening itself is not sustainable in law. The same stand quashed in very terms.

4. This assessee's/his legal representative's appeal is allowed.

Order Pronounced in the Open Court on 10/12/2025.

Sd/-
(Manish Agarwal)
Accountant Member
Dated: 10/12/2025

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