

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 62 & 63/Ran/2025

(Assessment Years-2012-13 & 2013-14)

Late Sabita Prasad, Through L/H- Durga Prasad, Sabita Palace, Adarsh Nagar, Beside Bank of India, Gonda, Kanke Road, Ranchi-834008. PAN No. AXPPP 2104 A	Vs.	I.T.O., Ward-3(1), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri M.K. Chowdhary, A.R.
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	06/01/2026
Date of pronouncement	06/01/2026

ORDER

PER: BENCH

1. These are the appeals filed by the husband of the late assessee Sabita Prasad against the orders of the Id. Addl/JCIT(A)-3, Bengaluru in Appeal No. CIT(A), Ranchi/10297/2017-18 dated 08/07/2024 for the A.Y. 2012-13 and the order of the Id. CIT(A), NFAC, Delhi in Appeal No. CIT(A), Ranchi/10298/2017-18 16/02/2024 for the A.Y. 2013-14 respectively.
2. Shri M.K. Chowdhary, Id. Authorised Representative represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR represented on behalf of the revenue.
3. The Id. AR of the assessee has placed before us the death certificate of the assessee. The date of death is noticed to be 12/12/2020. A perusal of the assessment order shows that the assessment order has been passed for both the assessment years on 28/12/2017. The order of the Id. JCIT(A) for the

A.Y. 2012-13 is dated 08/07/2024 and the order of the Id. CIT(A), NFAC for the A.Y. 2013-14 is dated 16/02/2024. Both these orders, admittedly, are after the demise of the assessee. Obviously, the legal representative of the assessee has to be brought on record. This has not yet been done. This being so, in the interest of justice, the issues in these appeals are restored to the file of the Assessing Officer for readjudication after bringing the legal representative of the assessee on record. The Assessing Officer shall be in continuation of the proceedings by issuance of the notices to the legal representative of the assessee.

4. In the result, both the appeals of assessee are partly allowed for statistical purpose.

Order announced in open court on 06/01/2026

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 06/01/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi