

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH: CHENNAI**

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं  
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND  
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3204/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2017-18  
&  
Stay Petition No.107/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2017-18

Balasubramaniam Sundaresan, [Rep. by Legal Heir Umamaheshwari Sundaresan], No.1118, Estancia GST Road, NH 45, Vallancherry, Guduvancherry, Chennai-603 202.	v.	The ITO, Non-Corporate Ward-22(6), Tambaram.
[PAN: CWKPS 9685 R]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Arjun Suresh, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr.C. Shivakumar, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	05.01.2026
घोषणाकीतारीख /Date of Pronouncement	:	08.01.2026

**आदेश / ORDER**

**PER MANU KUMAR GIRI, JM:**

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeals), ADDL/JCIT (A)-4,



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(AY 2017-18)  
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Mumbai ['CIT(A)' in short] dated 14.08.2025 for Assessment Year 2017-18.

**2.** We find that this appeal is filed with a delay of '11' days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bona-fide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

**3.** At the outset, it is noted that the impugned order is passed in the name of deceased assessee who expired on 31.12.2023. The Ld.CIT(A) was duly informed as discernable from Para No.4 of the impugned order. However, in Para No.4, he notes as under:

**4. Appellant's Submission:**

In response to notice dated 03.06.2025, the appellant has filed its written submission on 16.06.2025 which is reproduced as under:-

For the sake of information, the relevant portion of order sheet noting dated 15.05.2024 is reproduced hereunder which intimate this office regarding death of the appellant:

"Respected Sir My father, Mr Balasubramanian Sundaresan expired on 31.12.2023. I am Mrs. Umamaheshwari Sundaresan daughter of Late Shri Balasubramanian Sundaresan is the only legal heir. The scanned copy of the Death Certificate and legal heir certificate are attached. Kindly note my father has already clearly mentioned in his earlier response date d 4.2.2021 the points relevant for the Appeal. As it is a genuine case of hardship I pray for relief. Thanking You"



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After considering the above reply and after going through the Death Certificate of Mr. Balasubramanian Sundaresan, the appellant and Legal Heir Certificate in the name of Mrs. Umamaheshwari Sundaresan daughter of Late Shri Balasubramanian Sundaresan, **the order is passed in the name of Legal Heir.**

**4.** The Ld. Counsels for both the parties agreed that the impugned order is required to be set aside to the file of the Ld.CIT(A) to pass appropriate order in the name of legal heir(s) of the deceased assessee in view of the decision of the Hon'ble jurisdictional High Court in the case of Ramesh M. Mehta v. ACIT reported in [2014] 41 taxmann.com 76 (Madras).

**5.** We have gone through the judgment of the Hon'ble jurisdictional High Court in the case of Ramesh M. Mehta (supra), and respectfully following the same, the impugned order of the Ld.CIT(A) is set aside and the matter is remanded back to the file of the Ld.CIT(A). The Ld.CIT(A) will re-adjudicate the appeal and pass order as per law in the name of legal heir(s) of the deceased assessee.

**Stay Petition No.107/Chny/2025**

**6.** In the light of our above order, the Stay Petition filed by the assessee becomes infructuous and hence dismissed.



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**7.** In the result, appeal filed by the assessee is allowed for statistical purposes and the Stay Petition filed by the assessee is dismissed as infructuous.

Order pronounced on the 08<sup>th</sup> day of January, 2026, in Chennai.

**Sd/-**  
**(एस. आर. रघुनाथा)**  
**(S.R.RAGHUNATHA)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**  
**(मनु कुमार गिरि)**  
**(MANU KUMAR GIRI)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,  
दिनांक/Dated: 08<sup>th</sup> January, 2026.  
**TLN**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF