

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA No.1028 & 1103/Del/2025  
Assessment Year: 2016-17

Sh. Sudish Kumar, 2575, Ground Floor, Hudson Line, Kingsway Camp, Delhi	<b>Vs.</b>	Commissioner of Income Tax (Appeals), Income Tax Department, Delhi
<b>PAN: AHDPK6729Q</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajender Singh Rathore, Adv.
Department by	Sh. Ankush Kalra, Sr. DR

Date of hearing	05.01.2026
Date of pronouncement	09.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

These assessee's twin appeals ITA Nos.1028/Del/2025 and 1103/Del/2025 for assessment year 2016-17 arise against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's order dated 30.01.2025, having DIN and order no. ITBA/NFAC/S/250/2024-25/1072741890(1), involving proceedings under section 147 r.w.s.

144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties at length. Case files perused.

2. Coming to the appellant/alleged legal representative's former appeal herein ITA No. 1028/Del/2025, we note at the outset that there arises the first and foremost issue of validity of the impugned reopening itself as the assessee appears to have left for heavenly abode on 23<sup>rd</sup> June, 2016. Whereas, the learned CIT(A)/NFAC has upheld the Assessing Officer's action setting into motion section 148/147 proceedings against him vide notice dated 26.07.2022.

3. Faced with this situation, learned departmental representative vehemently argues that it was indeed incumbent for the assessee's alleged legal representative (including the appellant herein) to inform about his death to the departmental authorities. We find no merit in the Revenue's stand as hon'ble jurisdictional high court in Savita Kapila Vs. ACIT (2020) 118 taxmann.com 46 (Delhi) has already settled the issue in appellant's favour and against the department that even if the learned field authorities are not informed, such a reopening is not sustainable in law. The same stands quashed in very terms therefore. The appellant succeeds in

his former appeal ITA No.1028/Del/2025. The appellant's latter appeal ITA No.1103/Del/2025 is hereby dismissed as "duplicate" case file.

We make it clear before parting that we are not commenting anything on the appellant's status as legal representative of the deceased assessee at this stage.

4. To sum up, the appellant's former appeal ITA No.1028/Del/2025 is allowed and the latter appeal ITA No.1103/Del/2025 is dismissed. A copy of this common order be placed in the respective case files.

***Order pronounced in the open court on 9<sup>th</sup> January, 2026***

**Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER**

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 9<sup>th</sup> January, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi