

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री ललित कुमार, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य
BEFORE: SHRI. LALIET KUMAR, JM & SHRI. MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No. 1354/Chd/ 2025
निर्धारण वर्ष / Assessment Year : 2020-21

Nisha Legal Heir of Late Sh. Rajinder Nath H.NO. 1-2, Industrial Area Ambala, Ambala City, Haryana-134003	बनाम	The ITO Ward-1 Ambala
स्थायी लेखा सं. / PAN NO: AAKPN3848F		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Sudhir Sehgal, Advocate
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, CIT, DR

सुनवाई की तारीख/ Date of Hearing : 25/02/2026
उदघोषणा की तारीख/ Date of Pronouncement : 25/02/2026

आदेश/Order

PER LALIET KUMAR, J.M:

This is an appeal filed by the Assessee (Legal Heir of Late Sh. Rajinder Nath) against the order of the Ld. CIT(A)/NFAC, Delhi dt. 02/09/025 pertaining to Assessment Year 2020-21, whereby the Ld. CIT(A) dismissed the appeal of the assessee in limine on the ground that the appeal was filed beyond the prescribed period of limitation and the delay was not condoned.

2. In the present appeal Assessee has raised the following grounds:

1. That the Ld. CIT(A) has erred in dismissing the appeal on account of delay caused in filing the appeal by 99 days.
2. That the Ld. CIT(A) has failed to appreciate that the assessee was a super senior citizen of 88 years and not keeping good health and he unfortunately died on 12.10.2022 and, thus, there was a reasonable cause in not filing the appeal and, thus, the dismissal of appeal on account of delay is not justified.
3. Notwithstanding the above said ground of appeal, the order as passed by the Ld. CIT(A) is illegal as having been passed in the name of deceased person, though, the appeal was filed by the registered Legal Heir and, thus, the order as passed by the CIT(A) being illegal and void ab-initio, the same deserves to be quashed.
4. Without prejudice to above, the addition as made by the Assessing Officer of Rs. 13,05,00,000/-u/s 68 is uncalled and against the facts and circumstances of the case.

5. *That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.*

3. Briefly stated, the facts of the case are that the assessment order was passed on 12.09.2022. The assessee, who was a senior citizen, expired on 18.11.2022. Thereafter, the legal heirs filed the appeal before the Ld. CIT(A) on 20.01.2023. The Ld. CIT(A), however, refused to condone the delay and dismissed the appeal without adjudicating the issues on the merits by adopting a strict technical approach.

4. Against the order of the Ld. CIT(A), the assessee preferred in appeal before the Tribunal.

5. During the course of hearing, the Ld. AR submitted that after the demise of the assessee, the legal heirs were required to complete legal formalities, obtain documents, and understand tax proceedings. It was contended that the delay occurred due to genuine hardship and circumstances beyond the control of the legal heirs. It was therefore pleaded that the delay deserved to be condoned and the matter be restored for decision on merits.

6. Per contra, the Ld. DR relied upon the order of the Ld. CIT(A).

7. We have heard the rival submissions and perused the material available on record. It is an undisputed fact that the assessee expired shortly after the assessment order was passed. The appeal was thereafter filed by the legal heirs. The period immediately following the death of a taxpayer is invariably accompanied by emotional distress, legal formalities, and practical difficulties. The law of limitation is not meant to destroy substantive rights but to ensure diligence in the prosecution of remedies.

7.1 In our considered opinion, the Ld. CIT(A) has adopted a pedantic approach in refusing condonation of delay. The death of the assessee constitutes a sufficient and reasonable cause. It cannot be expected that the legal heirs would instantaneously be aware of tax proceedings or act with procedural precision immediately after bereavement. Further, the

possibility of illness preceding death and consequent inability of the assessee to pursue legal remedies cannot be ruled out.

7.2 The Hon'ble Courts have consistently held that when substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to prevail, and matters should ordinarily be decided on merits rather than dismissed on technicalities. Considering the entirety of facts and circumstances, we are satisfied that the delay in filing the appeal before the Ld. CIT(A) was due to reasonable and sufficient cause. Accordingly, the delay stands condoned.

7.3 Consequently, the impugned order of the Ld. CIT(A) is set aside, and the matter is restored to the file of the Ld. CIT(A) with a direction to adjudicate the appeal afresh de novo in accordance with law after providing a reasonable opportunity of being heard to the legal heirs of the assessee.

7.4 The assessee(Legal Heir of Late Sh. Rajinder Nath) is also directed to cooperate in the appellate proceedings and avoid unnecessary adjournments.

8. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 25/02/2026

Sd/-

मनोज कुमार अग्रवाल
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

ललित कुमार
(LALIET KUMAR)
न्यायिक सदस्य /JUDICIAL MEMBER

AG

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar