

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.9006/Del/2019  
Assessment Year: 2014-15

Mr. Pankaj Sethi L/H of Sh. Brij Mohan Sethi, 2325-26, Tilak Street, Pahar Ganj, New Delhi	<b>Vs.</b>	Income Tax Officer, Ward-62(5), New Delhi
<b>PAN: AAKPS4643M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Ms. Monalisa Maity, Adv.
Department by	Ms. Harpreet Kaur Hansra, Sr. DR

Date of hearing	11.03.2026
Date of pronouncement	11.03.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2014-15, arises against the Commissioner of Income Tax (Appeals)-20 [in short, the "CIT(A)"], New Delhi's order dated 30.08.2019 passed in case no. 10629/2016-17, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It next emerges with the able assistance coming from the Revenue side that the appellant herein Sh. Pankaj Sethi claims himself to be the legal representative of the assessee Late Sh. Brij Mohan Sethi, who is stated to have left for his heavenly abode on 19.10.2019. Faced with this situation, we note that there is not even an iota of indication in the appellant's submissions that either he has succeeded to the estate of the deceased or he is managing the same or as an intermeddler thereof; as the case may be, as per section 2(29) of the Act r.w.s. 2(11) of the Code of Civil Procedure, 1908 defining such a "legal representative" in very terms. There is further no material on record that the appellant herein has been proceeded against by the department under section 159 of the Act.

3. That being the case, we find no merit in the appellant's claim as legal representative of the deceased assessee and reject his instant appeal at this stage in very terms, subject to a rider that he shall be at liberty to file a fresh appeal as and when he either satisfies the statutory conditions of a "legal representative" under section 2(11) (supra) or he is proceeded against by the department under section 159 of the Act, whichever is earlier. Ordered accordingly.

4. This appellant's appeal is dismissed as premature at this stage in above terms subject to all just exceptions.

***Order pronounced in the open court on 11<sup>th</sup> March, 2026***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

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

Dated: 12<sup>th</sup> March, 2026.

*RK/-*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi