



॥ आयकर अपीलीय न्यायाधिकरण, पुणे “ए” न्यायपीठ, पुणे में ॥



IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE ‘A’ BENCH, PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 056/PUN/2021

निर्धारण वर्ष / Assessment Year : 2012-13

Yogesh Bhomraj Porwal

L/H of Bhomraj Chandanmal Porwal

Flat No.-1, Chandanbala Terrace,

26/27, Mukund Nagar, Pune-411037

PAN: ARLPP2918G

..... अपीलार्थी / Appellant

बनाम / V/s

Principal Commissioner of Income Tax,

Central-Pune.

..... प्रत्यर्थी / Respondent

**द्वारा / Represented**

Assessee by: Mr Prateek Jha [‘Ld. AR’]

Revenue by: Mr Keyur Patel [‘Ld. DR’]

सुनवाई की तारीख / Date of conclusive Hearing : 01/11/2023

घोषणा की तारीख / Date of Pronouncement : 01/11/2023

**आदेश / ORDER**

**PER G. D. PADMAHSHALI, AM;**

The present appeal challenges DIN & Order No. ITBA/REV/F/REV5/2020-21/1030289177(1) dt. 02/02/2021 of Principle Commissioner of Income Tax-Central Pune, passed u/s 263 of the Income-tax Act, 1961 [for short ‘the Act’].

2. We have heard rival contention of both the parties on the limited issue of maintainability of this appeal; and subject to rule 18 of ITAT-Rules, 1963 perused relevant material placed on records.



3. In case of death, the right to appeal against the impugned order vest with legal representative [for short 'LR'] of the deceased assessee, as this LR u/s 159(3) of the Act is deemed to be an assessee. In terms of section 2(29) of the Act r.w.s 2(11) of Code of Civil Procedure [for short 'CPC'], the 'LR' means a *person who in law represents the estate of a deceased person*, and includes any person who intermeddles with the estate of the deceased and where a party sues or issued in a representative character the person on whom the estate devolves on the death of the party so suing or sued.

4. The instant appeal instituted against the impugned order, in our considered view lacks the necessary legal standing of the appellant to engage in this proceedings as the appellant failed to establish with cogent material that he represents the estate of deceased assessee in terms of section 2(11) of CPC r.w.s 2(29) of the Act. For the forgoing reason, we dismiss this appeal with a leave to revive by 'LR' in accordance with the provisions of the Act and CPC.

5. In result, the appeal of the appellant is **DISMISSED** in above terms.

U/r 34 of ITAT Rules, order pronounced in open court on this Wednesday 01st day of November, 2023.

-S/d-

**SATBEER SINGH GODARA**  
**JUDICIAL MEMBER**

-S/d-

**G. D. PADMAHSHALI**  
**ACCOUNTANT MEMBER**

पुणे / PUNE ; दिनांक / Dated : 01st day of November, 2023.

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

1. अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The CIT Concerned.

4. The AO, Concerned

5. DR, ITAT, Bench 'A', Pune

6. गार्डफाइल / Guard File.

Ashwini

आदेशानुसार / By Order

वरिष्ठ निजी सचिव / Sr. Private Secretary

आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.