IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC", AGRA

BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

ITANo.189/AGR/2026
(Assessment Year : 2010-11)

ITANo.190/AGR/2026
(Assessment Year : 2012-13)

Ms. Chandrawati Devi (Legal Heir of Mangal Sen), Khair Road, Nagla Masani, Aligrah – 202 001 (Uttar Pradesh).	vs.	ITO, Ward 4(1)(3), Aligarh.
(PAN: AUYPS9847B)		
(APPELLANT)		(RESPONDENT)

ASSESSEE BY : Shri Deependra Mohan, CA
REVENUE BY : Shri Harsh Siddharth Gautam, Sr. DR

Date of Hearing : 23.04.2026
Date of Order : 16.06.2026

<u>O R D E R</u>

PER S. RIFAUR RAHMAN, AM :

1. These appeals are filed by the assessee against the order of the Ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. CIT(A)] dated 11.12.2025 for the Assessment Years 2010-11 and 2012-13.

2. Since the issues are common and the appeals are connected, hence the same

are heard together and being disposed off by this common order. We take up the assessee's appeal being ITA No.189/Agr/2026 for AY 2010-11 as lead case to adjudicate the issues under consideration.

3. At the time of hearing, ld. AR of the assessee submitted that the assessment order passed in the name of Legal Heir i.e. Chandrawati Devi for the reason that assessee has passed away and in order to complete the assessment, the legal heir was brought on record. The assessment order was passed accordingly in the name of Legal Heir. Subsequently, assessee preferred an appeal before the ld. CIT (A) and due to non-compliance, the appeal of the assessee was dismissed. Aggrieved with the same, assessee is in appeal before us.

4. Further he submitted that since the assessment order was passed treating the assessee as legal heir which is not proper. In this regard, he relied on the decision of coordinate Bench in the case of Pradeep Jain, Legal Heir of late Shri Jay Narayan in ITA Nos.334 to 338/Agr/2024 dated 06.02.2025.

5. On the other hand, ld. DR of the Revenue relied on the findings of the lower authorities.

6. Considered the rival submissions and material placed on record. We observed that the assessee, late Shri Mangal Sen who left for his heavenly abode on 31.07.2017 and the relevant assessment order was passed by

bringing on record legal heir i.e. his wife (i.e. Chandrawati Devi) and completed the assessment ex-parte. Against which, assessee preferred an appeal before the ld. CIT(A) who also dismissed the appeal preferred by the assessee due to non-prosecution. However, we observed that the issue raised by the ld. AR are exactly similar to the facts of the case of Pradeep Jain, Legal Heir of late Shri Jay Narayan (supra) and the relevant findings of the said case are as under :-

> "3. Heard both the parties at length. Case files perused. It emerges at the outset during the course of hearing that both the lower authorities have treated the appellant herein Sh. Pradeep Jain as the "legal heir" of the deceased assessee, Late Sh. Jay Narayan, who left for his heavenly abode on 24.12.2014, for the purpose of assessing section 68 unexplained cash deposits/credits in his hands, involving varying sums, respectively in his hands.
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> 4. This being the clinching backdrop involved herein, we sought to know from the Revenue side as to whether this appellant Sh. Pradip Jain has succeeded to the estate of the deceased assessee or not so as to be held as the "legal representative" as defined under section 2(29) of the Act adopting statutory definition given in section 2(11) of the Code of Civil Procedure, 1908 reading as under: "The legal representative means a person who in law represents the estate of deceased person…………….."
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> 5. No clear-cut response has come from the department side to this effect. This is indeed coupled with the fact that both the learned lower authorities have held the assessee as "legal heir" than the deceased assessee's "legal representative" in the foregoing terms. We deem it appropriate to quote section 159(4) of the Act as well that liability in such an instance of a legal representative is to the extent of deceased assessee's estate's value only. There is again no finding either in the assessment order or in the lower appellate discussion that such an estate has ever devolved upon the appellant or he is managing the same or an intermeddler thereof, as the case made be.
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> 6. Faced with this situation, we hereby adopt stricter construction as per Commissioner vs. Dilip Kumar And Co. & Ors. [2018] 9 SCC 1 (SC) (FB) to treat that both the learned lower authorities' impugned action/proceedings against the assessee having status of mere "legal heir" than the specific "legal

> representative" of the deceased assessee, as not sustainable in law in very terms. We accordingly reverse the learned lower authorities' action/proceedings against the appellant on this preliminary legal issue itself which renders all other pleadings on merits as infructuous. The appellate succeeds in all the instant five cases in very terms."

7. Since the facts in the present case are exactly similar to the above facts, we respectfully follow the above decision and accordingly allow the appeal preferred by the assessee and set aside the assessment order passed by the lower authorities without establishing the legal heir status than the specific legal representative of the deceased person.

8. In the result, the appeal filed by the assessee for the AY 2010-11 is allowed.

9. Since the facts in AY 2010-11 are exactly similar to AY 2012-13, our above findings in AY 2010-11 are applicable *mutatis mutandis* in Assessment Year 2012-13. Accordingly, the appeal filed by the assessee for AY 2012-13 IS allowed.

10. In the result, both the appeals filed by the assessee are allowed.

Order pronounced in the open court on this 16th day of June, 2026.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated : 16.06.2026
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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, AGRA