

IN THE PUNJAB & HARYANA HIGH COURT AT CHANDIGARH

Date of Decision: 11.02.2015

**RSA No.2540 of 1997**

Kapoor Singh & others

...Appellants

Versus

Inder Singh & others

...Respondents

**CORAM: HON'BLE MR. JUSTICE HEMANT GUPTA**

Present: None for the appellants.

Mr. Sumeet Sheokand, Advocate, for  
Mr. R.S.Tacoria, Advocate, for respondent Nos.5 to 7.

**HEMANT GUPTA, J. (ORAL)**

A perusal of the record shows that the present appeal was preferred through Mr. Akash Jain, Advocate. He has been not in practice after his appointment as Member of the Income Tax Appellate Tribunal. Accordingly, notices were issued to the appellants. However, the same were returned with the report that all the three appellants have died.

In view of the said fact and the fact that none has put in appearance on behalf of the appellants to continue with the present appeal, the same is dismissed for want of non-prosecution.

**(HEMANT GUPTA)  
JUDGE**

**11.02.2015**  
Vimal