

**HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHA VA RAO**

WRIT PETITION No.6566 of 2019

ORDER: (per Hon'ble Sri Justice V.Ramasubramanian)

Aggrieved by the dismissal of an appeal filed by her husband, before the Income Tax Appellate Tribunal, on the ground that the appellant failed to prosecute the same, the petitioner has come up with the above Writ Petition.

Heard Mr.C.Raghu, learned Counsel for the petitioner and Mr.J.V.Prasad, learned Senior Standing Counsel for the Department.

The appeal filed by the petitioner's husband was dismissed by the order of the Tribunal dated 29.11.2018, both for non-prosecution and also for not complying with the defects pointed out by the Registry of the Tribunal. But, it appears that the petitioner's husband who was the appellant, died on 02.11.2017. Unfortunately, the representative of the petitioner's husband did not bring it to the notice of the Tribunal.

In the light of the above, the Writ Petition is disposed of permitting the petitioner to file an application both for substituting her name in the place of her husband as the appellant and also for seeking restoration of the appeal, for a fresh hearing. Upon the petitioner filing the application for substitution and restoration of the appeal, the Tribunal shall pass orders and take up the appeal itself for hearing and dispose it of in accordance with law.

Consequently, miscellaneous petitions, if any pending, in the Writ Petition shall stand closed. No order as to costs.

V.RAMASUBRAMANIAN, J

P.KESHA VA RAO, J

01.04.2019
Gsn.

