

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO.1 OF 2020
IN
INCOME TAX APPEAL (IT) NO.1141 OF 2017

Puneet Balkrishnan Chettiar ... Applicant

In the matter of:

Balkrishnan Shanmugam, Chettiar alias S Balan ... Appellant

Vs.

Asst. Commissioner of Income Tax Circle-1(1), Pune... Respondent

Mr. Prayag Jha i/b. Mr. Prateek Jha for Applicant.

Mr. Sham Walve for Respondent.

**CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.**

DATE : JANUARY 20, 2020

P.C. :

Heard learned counsel for the parties.

2. This interim application has been filed by the applicant - Shri Puneet Balkrishnan Chettiar stating that he is the son of the appellant, Balkrishnan Shanmugam. Appellant Balkrishnan Shanmugam has filed the related Income Tax Appeal No.1141 of 2017 assailing the order of the Income Tax Appeal Tribunal (Tribunal) dated 25.11.2016 for the assessment year 2010-11.

3. It is stated that appellant expired on 29.03.2018 during the pendency of the related appeal. It is further stated that the appellant along with his sisters - Smt. Shibani Raja Datta and Smt. Purnima Sunil Algude are the surviving legal heirs of the deceased appellant. The sisters have registered a Power of Attorney in favour of the applicant authorizing him to pursue the appeal on their behalf as well.

4. After hearing learned counsel for the parties and on due consideration, prayer for substitution is allowed. Let the applicant - Shri Puneet Balkrishnan Chettiar be substituted as the legal heir of the deceased appellant. Abatement, if any, is set aside and necessary amendment be carried out forthwith.
5. Interim Application is disposed of.

INCOME TAX APPEAL (IT) NO.1141 OF 2017

In view of the order passed today in the Interim Application No.1 of 2020, substituted appellant shall carry out the amendment forthwith.

2. Issue notice.
3. Mr. Walve, learned standing counsel Revenue waives notice for the sole respondent.
4. List for admission on 17.02.2020.

(MILIND N. JADHAV, J.)

(UJJAL BHUYAN, J.)

Minal Parab