



\$~22 & 23

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 68/2022

+ ITA 69/2022

**COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2**

.....Appellant

Through: Mr. Sanjay Kumar, SSC, Ms. Monica
Benjamin, JSC, Ms. Easha, JSC

versus

DR. (MRS.) KUSUM NANGIA

.....Respondent

Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **11.09.2025**

1. It is a conceded position that Dr. Kusum Nangia has expired.

2. On 31.07.2024, the following order was passed:

“We are informed that the sole respondent has passed away during the pendency of these appeals.

In view of the aforesaid, we request Mr. Kumar, learned counsel, to take appropriate steps for substitution. We additionally request learned counsel for the respondent to provide requisite particulars, if possible.

Let these appeals be called again on 13.11.2024.”

3. Mr. Sanjay Kumar, learned Senior Standing Counsel has placed before us a communication dated 10.09.2025 received by him from DCIT, Circle 2(2)(2), International taxation, New Delhi, wherein the following has been stated in paragraph 4:



“Based on the above facts, it is submitted that all the sincere efforts to find the legal heirs of the assessee have been made. However, the legal heirs of the assessee i.e. late Dr. Kusum Nangia could not be traced. Therefore, the Hon’ble Delhi High Court may be requested to direct the respondent to provide documents pertaining to the legal heir of assessee i.e. Late Dr. Kusum Nangia to the petitioner i.e. Income Tax Department in present so that the legal heirs may be impleaded, as directed by the Hon’ble Delhi High Court vide order dated 20.05.2025.”

4. In view of the aforesaid position, we dismiss the appeal granting liberty to the appellant to revive the appeal in the eventuality they secure the names of the legal heirs of the deceased respondent Dr. Kusum Nangia.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 11, 2025

rt