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

\+ ITA 256/2025, CM APPL. 46243/2025

ANJALI SRIVASTAVA L/H LATE ABHIJEET SRIVASTAVA .....Appellant

Through: Mr. Nitin Kanwar, Ms. Parul Kanwar, Mr. Dushyant Nayak, Mr. Jitendra Singh, Mr Rajiv Kumar, Mr. Shivam Jain, Advs.

versus

INCOME TAX OFFICER & ANR. .....Respondent

Through: Mr Sanjay Kumar, SSC, Ms Monica Benjamin and Ms Easha Kadian, JSCs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

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

% **09.09.2025**

1. The challenge in this appeal is primarily to an order dated 09.01.2025 passed by the Income Tax Appellate Tribunal in ITA 5156/Del/2024 filed by Anjali Srivastava, the legal heir of late Abhijeet Srivastava.

2. The Tribunal has in the appellate order, Paragraph 3-4 stated as under:

"I find no merit in the assessee's instant appellant's technical argument as neither she has pleaded and proved to have been proceeded against u/s 159 of the Act nor her case satisfies the statutory condition u/s 2(29) of the Income-tax Act read with section 2(11) of the Code of Civil Procedure, 1908, that a legal representative is the person who "represents the estate of the deceased ....". I, thus reject the appellant's instant appeal in the capacity of deceased assessee's legal representative at this

> *stage with a rider that she would be at liberty to take recourse of legal remedies once the appropriate proceedings are initiated against her by the department or the moment she qualifies the foregoing statutory provision(s), whichever is earlier. Ordered accordingly.”*

3. Mr. Sanjay Kumar, learned Senior Standing Counsel for the revenue states that as per his instructions, as of today, no decision has been taken by the respondent/revenue to invoke Section 159 of the Income Tax Act, 1961 (‘**the Act’**).

4. It is only as and when a decision is taken to invoke Section 159 of the Act qua Anjali Srivastava being legal heir, the cause of action will accrue to her.

5. In view of the submission made by Mr. Sanjay Kumar, Mr. Nitin Kanwar states that the appeal be treated as closed.

6. It is ordered accordingly.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 9, 2025
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