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

+ **ITA 519/2023**

PR COMMISSIONER OF INCOME TAX 1Appellant

Through: **Mr. Debesh Panda, SSC with Mr.
Harshpreet Singh, Advocate.**

versus

SH ABHISHEK TIWARI

.....Respondent

Through: **None.**

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

22.01.2026

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1. On perusal of the proceedings, we find that on 07.11.2024, Mr. Ashish Garg, learned counsel who used to appear for the respondent in other matter had informed the Court that the respondent-assessee had since passed away.
2. Thereafter, a period of fifteen months has passed and the appellant-Department has not been able to bring the deceased assessee's legal representative on record. As a legal consequence, the appeal has abated.
3. The appeal is, therefore declared to have abated, while granting the appellant- Department liberty to apply for setting aside the abatement and for revival of the appeal in accordance with law.
4. Appeal stands disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 22, 2026/MR