

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**माननीय श्री मनोमोहन दास, न्यायिक सदस्य का समक्ष।**  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM AND**  
**HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER**

**आयकर अपील सं./ ITA No.1178/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2012-13)**

<b>Shri Muthu L/H of Karattupalayam Velappagounder Sengodan (Deceased), Prop. K.V.S Maligai, Velur Road, Tiruchengode, Namakkal Dist.-637 211.</b>	<b>बनाम/ Vs.</b>	<b>ITO Ward-1 Tiruchengode.</b>
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. AFMPM-6679-Q</b>		
<b>(पीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थी की ओर से/ Appellant by</b>	<b>:</b>	<b>Shri S.Sridhar (Advocate) Erode -Ld. AR</b>
<b>प्रत्यर्थी की ओर से/ Respondent by</b>	<b>:</b>	<b>Shri N.S.Phanidharan (JCIT)-Ld. DR</b>

<b>सुनवाई की तारीख/Date of Hearing</b>	<b>:</b>	<b>20-12-2023</b>
<b>घोषणा की तारीख /Date of Pronouncement</b>	<b>:</b>	<b>20-12-2023</b>

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The deceased assessee is represented by his son in the present appeal. The sole grievance of the assessee in captioned appeal is confirmation of certain addition of Rs.43.89 Lacs as made by Ld. Assessing Officer while framing an assessment on best judgment basis u/s 144 of the Act on 17-12-2019. Though the assessee preferred further

appeal, it failed to make any representation during appellate proceedings as well. Accordingly, the addition was sustained against which the assessee is in further appeal before us.

2. The Ld. AR, appearing for assessee, submitted that the assessee is no more and therefore, he could not represent his case before lower authorities. The Ld. AR sought another opportunity of hearing before lower authorities. The Ld. AR also undertook to substantiate its case in case another opportunity was given. The Ld. Sr. DR opposed the same. Keeping in mind the principle of natural justice, the bench deems it fit to grant another opportunity of hearing to the assessee. Accordingly, the assessment is restored back to the file of Ld. AO for de novo assessment with a direction to the assessee to substantiate its case.

3. The appeal stand allowed for statistical purpose.

*Order pronounced in open court on 20<sup>th</sup> December, 2023.*

**Sd/-**  
**(MANOMOHAN DAS)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :20-12-2023  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF