

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.867/Bang/2023
Assessment Year: 2014-15

Somashekhar Virupax Umarani L/H Smt. Latharani S. Umarani Umarani Annexe Behind Hosur Jain Temple, Near Chetana Weigh Bridge NCM Hubballi 580 029 Karnataka  <b>PAN NO : AADPU0417E</b>	<b>Vs.</b>	ITO Ward-2(4) Hubli
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Chaitanya V. Mudrabetu, A.R.
<b>Respondent by</b>	:	Shri Subramanian S., D.R.

<b>Date of Hearing</b>	:	25.01.2024
<b>Date of Pronouncement</b>	:	25.01.2024

**O R D E R**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER:**

This appeal by assessee is directed against order of CIT(A) dated 31.8.2023 for the assessment year 2014-15. The assessee has raised following grounds of appeal:

- 1. “That the Order of assessment passed U/s 143(3) is erroneous, illegal and away from the facts and circumstances of the case.*
- 2. That the Assessing Officer has estimated income from House property at Rs. 1,26,000 without any basis. The Assessing officer has not given reasonable opportunity of being heard on this matter.*
- 3. That there is no justification to make addition of Rs. 2,35,33,000/- as unexplained cash credit u/s 68 r.w.s 115BBE without any basis. Proper opportunity of being heard is not given during assessment u/s 143(3).*

4. *That there is no justification to make addition of Rs. 1,30,000/- as unexplained cash credit u/s 68 without any basis. Proper opportunity of being heard is not given during assessment u/s 143(3).*
5. *That there is no justification to invoke section 68 and 69A r.w.s 115BBE in a summary manner without establishing that such addition is unexplained one. To that extent addition made of Rs. 2,48,85,095 is illegal.*
6. *That there is no justification to demand total tax of Rs. 1,41,60,313/- including interest u/s 234B and 234C*
7. *That there is no justification to initiate penalty proceedings u/s 271A, 271B, 271(1)(c) for A/Y 2014-15 under the facts and circumstances of the case.*
8. *That any other grounds shall be urged, modified or re-stated with the permission of Honorable ITAT Bangalore /Panaji.*
9. *That Hon'ble (CIT Appeal-2) Panaji has confirmed huge additions without considering merits, of the case and rational of Assessment Order passed u/s 143(3) which is opposed to the provisions of The Income Tax Act, 1961 and principles of natural justice.*

**2.** Facts of the case are that the assessee is an Individual under PAN: AADPU0417E. The assessee derives income from Salary, rent from property and Real Estate for the year ending 31.03.2014. The Income Tax Return (ITR) was filed by the assessee on 28/08/2014 with total income of Rs.3,95,700/-. There was a Survey U/s 133A on the assessee. Subsequently the case was selected for scrutiny assessment after issuing required notice. The scrutiny assessment u/s 147 r.w.s 143(3) was concluded by the Assessing Officer on 31/12/2019 by making huge additions. The Assessing Officer has determined Total Income of Rs.2,48,53,620/- as against returned total income of Rs. 3,95,700/- for A.Y 2014-15. The Assessing Officer has made an addition of Rs. 4,85,44,095/- u/s 69A of the Act and taxed the same with Interest u/s 234B and 234C and demanded total Income Tax of Rs. 1,41,60,313/- for A.Y 2014-15. Aggrieved by the huge unwarranted addition of Rs. 2,48,85,095/- u/s 69B, the assessee had preferred this Appeal before the CIT(A), Hubli, who has partly allowed the appeal. Aggrieved by the said order, now the Legal Heir of the deceased assessee is in appeal before us along with required documents /Forms and Affidavit.

3. We have heard the rival submissions and perused the materials available on record. It was the submission of the assessee's counsel that Id. CIT(A)'s order has been passed in the name of dead person, who was expired on 24.7.2023, which is supported by death certificate produced by the assessee. In view of this, we are of the opinion that it is appropriate to remit the entire issue in dispute to the file of Id. CIT(A)/NFAC to take note of the death of the assessee and to pass fresh order in the name of legal heir Smt. Latha Rani S. Umarani in accordance with law after giving due notice to the assessee and calling reply from her.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 25<sup>th</sup> Jan, 2024

**Sd/-**  
**(Beena Pillai)**  
**Judicial Member**

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

Bangalore,  
Dated 25<sup>th</sup> Jan, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**