

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

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.798/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2007-08)**

<b>Smt. Kalaiyarasi</b> <b>L/H of Muthusamy (Deceased),</b> 8/66 Court Street, Dharapuram Road, Kongu Nagar, Kangayam, Tirupur-638 701.	<b>बनम</b> <b>/ Vs.</b>	<b>ITO</b> Ward -1(5), Tirupur.
<b>स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AGOPM-3433-B</b></b>		
<b>(अपीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकी ओरसे/ Appellant by</b>	<b>:</b>	None
<b>प्रत्यर्थीकी ओरसे/ Respondent by</b>	<b>:</b>	Shri P. Sajit Kumar (JCIT)- Ld. Sr. DR

<b>सुनवाईकी तारीख/Date of final Hearing</b>	<b>:</b>	08-02-2024
<b>घोषणाकी तारीख /Date of Pronouncement</b>	<b>:</b>	08-02-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2007-08 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 12-06-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 263 of the Act on 19-12-2017. During hearing, none appeared for assessee and accordingly, the appeal was disposed-off with the able assistance of Ld. Sr. DR.

2. Upon perusal of case records, it could be seen that the assessment has been framed in the name of legal heir of the deceased assessee. In the assessment, the assessee has been saddled with disallowance u/s 40(a)(ia) for Rs.18.04 Lacs for want of TDS compliance u/s 194I. Though the assessee preferred further appeal, it remained unrepresented and accordingly, the assessment was confirmed against which the legal heir of the assessee is in further appeal before us.

3. We also find that the impugned order has been passed in the name of deceased assessee and the assessee has taken a specific ground no.1 that appellate order passed in the name of the deceased assessee is liable to be quashed. The Ld. Sr. DR could not controvert the aforesaid position.

4. Since appellate order could not be passed in the name of a deceased person and considering the fact that first appellate appeal remained unrepresented by the assessee, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for adjudication de novo after affording adequate opportunity of hearing to the legal heir of the assessee.

5. The appeal stand allowed for statistical purposes.

*Order pronounced in open court on 08<sup>th</sup> February, 2024.*

**Sd/-**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated : 08-02-2024

DS

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

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