

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

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.220/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

Smt. Kavitha Rajan, (L/H of Late S.Veerassamy) 4, Sri Ram Colony, (Ramalinga Jyothi Nagar), Ramanathapuram, Coimbatore-641 045.	बनाम/ Vs.	DCIT Non-Corporate Circle-I, Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AOIPK-5623-H /ADOPV-2971-J		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Saroj Kumar Parida (Advocate)-Ld.AR
प्रत्यर्थी की ओरसे/Respondent by	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/Date of Hearing	:	17-04-2024
घोषणा की तारीख /Date of Pronouncement	:	17-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 30-03-2016. The assessment has been made in the name of deceased assessee and certain additions have been made therein u/s 56 & 69 and on account of

undisclosed interest income. As per submissions, the assessee expired on 06.06.2021. The legal heir of the assessee preferred further appeal, however, the appeal remained unrepresented. Therefore, the appeal was dismissed for non-prosecution. Aggrieved, the legal heir of the assessee is in further appeal before us. The Ld. AR has sought another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice as well as the circumstances of the case, we deem it fit to grant another opportunity to the assessee to substantiate its case. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the legal heir of the assessee to substantiate its case forthwith without fail. A reasonable opportunity of hearing shall be granted to the assessee.

3. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 17th April, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 17-04-2024
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आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

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