



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.61/CTK/2024

Assessment Year : 2017-18

Saraswat Mishra, L/H of Bibhuti Bhusan Mishra, Amalapada, Angul	Vs.	DCIT, Circle-4(1), Bhubaneswar
PAN/GIR No.AHEPM 5287 C		
(Appellant)	..	(Respondent)

Assessee by : Shri P.R.Mohanty, Adv
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 29/04/2024
Date of Pronouncement : 29/04/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id
CIT(A), NFAC, Delhi dated 19.9.2023 in Appeal No. Cuttack(A),
Bhubaneswar-2/10387/2019-20 for the assessment year 2017-18.

2. Shri P.R.Mohanty, Id AR appeared for the assessee and Shri
S.C.Mohanty, Ld Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the assessee expired on 6.9.2020. It was the submission that the addition has been made on the ground that there have been deposits in the bank account to an extent of Rs.2,63,09,500/- . It was the submission that as the assessee had expired, the assessee stood unrepresented before the Id CIT(A). It was the prayer that the LR had been brought on record now. It was the submission that the issues in the appeal may be restored to the file of the AO for issuance of notice to L/R for readjudication and L/R would be in a position to substantiate the deposits in the bank.

4. In reply, Id Sr DR submitted that the L/R should be specifically identified.

5. We have considered the rival submissions. In the case of the assessee, L/R has been specifically identified as Shri Saraswat Mishra. It is also an accepted fact that the assessee died when the matter was pending before the Id CIT(A). Consequently, all the facts have not been on record. Therefore, we restore the matter to the file of the AO for readjudication. The Assessing Officer shall issue fresh notice to the L/R of the assessee and proceed to make the assessment in accordance with law after giving adequate opportunity of hearing to the assessee to substantiate his case.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 29/04/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 29/04/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Saraswat Mishra, L/H of
Bibhuti Bhusan Mishra, Amalapada, Angul
2. The Respondent: DCIT, Circle-4(1),
Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT-2, Bhubaneswar
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack