

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' 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.311/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

LH of Late Antony Swamy Francis Xavier A-308, Ramaa Road Kuthan Bakkam, Chennai – 600 124	बनम / Vs.	ITO Ward -1 Kancheepuram.
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. <b>AATPF-4399-Q</b>		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri N.Arjun Raj (Advocate)- Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri ARV Srinivasan (Addl. CIT) – Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	29-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	01-05-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 08-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 07-12-2019. The assessment has been made on *best judgment basis* and Ld. AO made addition of cash deposit of Rs.27.01 Lacs. The assessee failed to

make any submissions during first appellate proceedings also. Accordingly, the assessment was confirmed against which the assessee is in further appeal before us. The Ld. AR submitted that the assessee has expired on 05-04-2021 and accordingly, prayed for another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. Considering the facts of the case, we deem it fit to grant another opportunity to the legal heirs of the assessee to substantiate their case. Accordingly, the orders of lower authorities are set-aside and the matter is restored back to the file of Ld. AO for de novo assessment with a direction to the legal heirs of the assessee to substantiate their case failing which Ld. AO would be at liberty to proceed with the assessment on the basis of material on record.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 1<sup>st</sup> May, 2024*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> <b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> <b>लेखा सदस्य / ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 1<sup>st</sup> May, 2024  
DS

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

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