

आयकर अपीलीय अधिकरण , 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के  
समक्ष ।

Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.175/Chnny/2024

निर्धारण वर्ष/Assessment Years: 2017-18

Natanasabapathy Gunasekaran  
Represented by Legal Heir  
Mrs.Padma Gunasekaran,  
98, North Car Street,  
Chidambaram,  
Tamil Nadu-608001,

Vs. The ITO  
Ward 3,  
Cuddalore.

**[PAN: AABPG0944N]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N.Arjun Raj, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri P.Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 01.05.2024  
घोषणा की तारीख /Date of Pronouncement : 08.05.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal by the assessee is against the order dated  
08.12.2023 passed by the NFAC [CIT(A)], Delhi for the assessment  
year 2017-18.

2. The assessee raised 12 grounds of appeal against which the only issue emanates for our consideration is as to whether the CIT(A), NFAC, Delhi, is justified in confirming the order of AO, ex-parte of assessee.

3. Brief facts emanating from the record concerning the case of the assessee are, that the assessee is an individual and filed return of income declaring total income of Rs.9,79,550. Under scrutiny, the notices u/s 143(2) and 142(1)(ii) were issued on finding cash deposits during demonetization period. The AO proceeded to add an amount of Rs.19,00,000/- on account of unexplained money u/s 69(A) of the Act and determined the total income of the assessee at Rs.28,79,550/- vide the order dated 16.12.2019.

4. As aggrieved by the order of AO, the assessee preferred an appeal before the NFAC, Delhi challenging the action of AO by way of grounds forming part of Form-35. The CITI(A), NFAC, Delhi for non-compliance of notices issued, confirmed the order of AO, exparte of the assessee. Having aggrieved by the order of NFAC, Delhi, the assessee is before us.

5. Heard both the parties and perused the materials available on record. At the outset, the Id.AR submits that the matter may be

remanded to the file of AO for bringing LR's on record. He submits that the assessee by name Natanasapathy Gunasekaran died on 19.06.2022 and he is survived by three legal heirs i.e his wife and two daughters. All the three succeeded to the estate of the deceased assessee and for some disputes they were not cooperating each other, as such, one of the daughters on whose name login id ITBA portal was registered, did not inform the dates of hearing before the CIT(A), NFAC, Delhi to the other legal heirs. For that reason, no compliance was made by the present assessee i.e. widow of deceased assessee. The Id. DR supported the submissions of the Id.AR in remanding the matter to the file of AO. On perusal of the record, we note that the assessee passed away on 19.06.2022, the proof of which Death Certificate filed and legal heir Certificate dated 12.07.2022 issued by the Tahsildar, Taluk-Chidambaram, Dist.Cuddalore is on record which clearly shows that wife Smt.Padma and two daughters by name Nirmala and Chitra are surviving legal heirs to the deceased assessee. Therefore, we find force in the arguments of Ld.AR in remanding matter to the file of AO, in view of the dispute arose between the said three legal heirs, for his examination and bring them on record. Thus, the AO shall provide an opportunity to all the legal heirs and pass order

in accordance with law. Grounds raised in this matter are allowed for statistical purpose.

6. In the result, the present appeal is allowed for statistical purpose.

Order pronounced on 8th May, 2024 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated- 08.05.2024

Kb/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.