

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

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

आयकर अपीलसं./ ITA No.725/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Late Ganesan Rep. by Legal Heir Muthuraman, 2A, Postal Colony, Second Street, West Mambalam, Chennai – 600 033.	बनाम/ Vs.	Income Tax Officer Non-Corporate Circle 19(6), Chennai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AFFPG-1906-D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri G. Tarun (Advocate)-Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 21-09-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 22-11-2019. The Registry has noted delay of 486 days in appeal which stand condoned in view of the fact that the assessee has expired during proceedings before lower authorities.

2. In the assessment order, Ld. AO made addition of cash deposit and difference in receipts. The Ld. CIT(A) confirmed the same since the assessee failed to make any representation therein. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing to the legal heir which has been opposed by Ld. Sr. DR.

3. Keeping in mind the principle of natural justice as well as submissions made by Ld. AR, we deem it fit to grant another opportunity to the legal heir of the assessee to substantiate its case. Therefore, the matter is restored back to the file of Ld. AO for fresh assessment after affording reasonable opportunity of hearing to the legal heir who, in turn, is directed to substantiate the case and supply the requisite information.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024
RSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

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