

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

**माजनीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.904/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Shri M.D. Prabhaker</b> <b>L/H of Late Ramanuja Desabandhu</b> Flat No.5FB Jains Nakshatra No.82, Union Road, Chinna Nolambur Maduravoyal, Chennai-600 095.	<b>बनाम/</b> <b>Vs.</b>	<b>ITO</b> Non-Corporate Ward-22(1) Tambaram, Chennai.
<b>स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AAFPD-4668-N</b></b>		
<b>(अपीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	<b>:</b>	<b>Shri S. Seetharaman (CA)- Ld.AR</b>
<b>प्रत्यर्थीकीओरसे/Respondent by</b>	<b>:</b>	<b>Shri AR V Sreenivasan (Addl.CIT) -Ld. DR</b>

<b>सुनवाईकीतारीख/Date of Hearing</b>	<b>:</b>	<b>24-06-2024</b>
<b>घोषणाकीतारीख /Date of Pronouncement</b>	<b>:</b>	<b>03-07-2024</b>

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by legal heir of deceased assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30.01.2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 19.11.2019 wherein Ld. AO computed income from other sources at

Rs.5.99 Lacs. The registry has noted a delay of 4 days in the appeal, which stand condoned.

2. The impugned order has been framed in the name of deceased assessee. The assessee failed to make any representation and accordingly, the assessment was confirmed. Aggrieved, the legal heir of the deceased assessee is in further appeal before us. The Ld. AR submitted that the assessee expired on 24-05-2021 i.e., during pendency of first appeal. Considering the same, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) to bring on record legal heir of deceased assessee and adjudicate the appeal de novo after providing opportunity of hearing to the legal heir.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> July, 2024*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :03-07-2024  
DS

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

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