

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH, CHENNAI**

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI S.S. VISWANETHRA RAVI, HON'BLE JUDICIAL MEMBER  
AND SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: **1506 & 1507/Chny/2024**

निर्धारण वर्ष / Assessment Years: 2015-16

Shri. R. Vinoth Prakash,  
(L/R of Late Duraisamy  
Alaguramaiah,  
202-203, Tamil Sangam Road,  
Thilagar Thidal,  
Simmakkal,  
Tamilnadu – 625 001.

ITO,  
v. CHE-W-(511)(20),  
Chennai.

**[PAN: AEGPR-6982-Q]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Shri. Aroon Prasad, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 22.07.2024

घोषणा की तारीख/Date of Pronouncement : 26.07.2024

**आदेश / O R D E R**

**PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:**

These appeals by the assessee are filed against the separate orders of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2015-16, vide orders dated 20.03.2024 & 21.03.2024. Since, facts are identical and issues are common, for the sake of convenience, these appeals were heard

together and are being disposed off, by this consolidated order.

2. At the outset, Ld. Counsel for the assessee, drew our attention to the ground no. 6 and stated that the appellate order was passed by the Id. CIT(A) on deceased person. He narrated the facts that the original assessment was framed by Assessing Officer u/s. 147 r.w.s. 144 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), vide order dated 28.09.2021. Aggrieved by the order of the AO, the assessee filed appeal before the Id. CIT(A) against this assessment. As per Form 35, appeal was filed on 27.10.2021 and 26.02.2022. Subsequently, the AO has passed an order u/s. 271(1)(c) of the Act on 28.01.2022 by levying the penalty of Rs.5,37,660/-. Aggrieved by the penalty order of the AO, the assessee preferred an appeal before the Id.CIT(A). The Ld. Counsel for the assessee stated that, the assessee died on 22.08.2022. The Id. CIT(A), passed appellate orders i.e., NFAC, Delhi after the death of the assessee. The Ld. Counsel for the assessee, took us through the appellant order and it is in the name of the deceased assessee "Duraisamy Alaguramaiah"

3. In view of the above, Ld. Counsel for the assessee requested that the order of the Id. CIT(A) may be quashed and matter may be restored back to the file of the Id. CIT(A) with a direction to pass a fresh appellate order on legal heir. When these facts are confronted, the Id.DR, could not controvert the above factual situation and agreed that, the matter may be restored back to the file of the Id. CIT(A) in the given facts and circumstances.

4. After hearing rival contentions and going through case records, we noted that the appellate orders for both appeals passed by the Id. CIT(A) i.e., NFAC, Delhi, was passed on 20.03.2024 & 21.03.2024, whereas as per statement of Ld.Counsel, assessee died on 22.08.2022, which is much prior to passing of the appellate order, which means that the order of the Id. CIT(A) is nullity and needs to be quashed. Now, we remit this matter back to the file of the Id. CIT(A) to implead the legal heirs and adjudicate both the appeals afresh after allowing reasonable opportunity of hearing to the legal heirs. In terms of the above, order of the Id. CIT(A) is quashed and matter restored back to the file of the Id. CIT(A) for fresh adjudication.

5. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the court on 26<sup>th</sup> July, 2024 at Chennai.

**Sd/-**

(एस एस विश्वनेत्र रवि)

**(S.S. VISWANETHRA RAVI)**

न्यायिक सदस्य/**Judicial Member**

**Sd/-**

(एस. आर. रघुनाथा)

**(S. R. RAGHUNATHA)**

लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 26<sup>th</sup> July, 2024

**JPV**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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