

**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.1348/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2017-18)**

<b>Shah Nilesh Rathilal (HUF)</b> #22, Raja Annamalai Road, Egmore, Chennai-600 084 .	<b>बनस/</b> <b>Vs.</b>	<b>ITO</b> Non-Corporate Ward-10(4) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AAMHS-2329-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri Nilay Baran Som (CIT) -Ld. Sr. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	22-07-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	08-08-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 28-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 of the Act on 29-11-2019. The assessee has failed to appear before any of lower authorities. The registry has noted a delay of 70 days in the appeal. The registry has placed on record letter of AR for the assessee which shows

that the Karta of assessee-HUF has expired on 24-02-2023 i.e., much before the date of impugned order. It has also been submitted that legal heir of the Karta is in the process of collating various details.

2. In the assessment order, Ld. AO made addition of Rs.12.45 Lacs u/s 69 r.w.s 115BBE of the Act. The Ld. CIT(A) confirmed the same. Aggrieved, the assessee is in further appeal before us.

3. Considering the fact that the Karta of assessee-HUF has expired, we admit the appeal and restore the same back to the file of Ld. CIT(A) for de novo adjudication after granting opportunity of hearing to the legal heir of Karta of assessee-HUF. The legal heirs are directed to substantiate the case and supply the requisite information forthwith.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 8<sup>th</sup> August, 2024*

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

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

चेन्नई Chennai; दिनांक Dated :08-08-2024  
DS

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

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