

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "A" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No.840/Mum/2024  
Assessment Year 2014-15

Ms. Akansha Ughade, (Legal heir of Smt. Amita Vikas Ughade) B-Wing, 1404 Hubtown Vedant Mukandrao Ambedkar Road, GTB Nagar, Sion, Mumbai PAN : AAFPU0097C	vs.	The Income Tax Officer, Ward – 34(1)(1), Aayakar Bhavan, M.K. Road, Mumbai
(Appellant)		(Respondent)

For Assessee :	Shri Jayant Bhat,
For Revenue :	Shri Manoj Kumar Sinha, Sr.DR

Date of Hearing :	12-08-2024
Date of Pronouncement :	13-08-2024

**ORDER**

**PER B.R. BASKARAN, A.M :**

The assessee has filed this appeal challenging the order dt. 31-01-2024 passed by the Ld.Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’] and it relates to AY. 2014-15.

2. The Ld.AR submitted that the assessee is an individual and was serving in Indian Railways. Her husband expired on 24-03-2012 and accordingly, the retirement benefits of her husband were received by the assessee. All those moneys were deposited into Fixed Deposits with

co-operative banks. The assessee filed her return of income for the year under consideration, declaring a total income of Rs.5,76,620/-, which was revised to Rs. 5,74,120/- later. In view of the large deposits held by the assessee, the return of income was taken up for scrutiny.

3. During the course of assessment proceedings, the AO recorded a statement from the assessee on 27-12-2016, wherein the assessee admitted that the sources relating to various Fixed Deposits were not readily available and the same will be produced later. However, the AO completed the assessment on the very same day i.e., on 27-12-2016 itself by making additions towards un-explained investments, un-explained cash credits and interest income.

4. The Ld.CIT(A) also confirmed the same. It is also pertinent to note that, while the appeal was pending before the Ld.CIT(A), the assessee also expired on 11-01-2023. However, the Ld.CIT(A) proceeded to pass the order on 31-01-2024 in the name of the deceased assessee, even though the notice of death of the assessee was brought to his notice by the Legal Heirs. Since the Ld.CIT(A) confirmed the additions, the Legal Heir of the assessee has filed this appeal.

5. The Ld.AR submitted that the AO did not provide enough opportunity to the assessee for furnishing sources relating to bank deposits. Accordingly, Ld.AR prayed for providing a proper opportunity to the assessee.

6. We heard the Ld.DR and perused the record. We noticed that the AO has recorded a statement from the assessee on 27-12-2016 and he passed the assessment order on the very same day. In the said statement,

which is extracted in the assessment order, the assessee has specifically sought time for furnishing evidences relating to the sources. Admittedly, the AO did not give time to the assessee. When the appeal filed by the assessee was pending before Ld.CIT(A), the assessee expired and the said information was brought to the notice of Ld.CIT(A) by the legal heir. However, he has passed the order on the name of deceased assessee. Hence, the order of the Ld.CIT(A) will be a nullity in the eyes of the law.

7. Since the assessee was not provided with proper opportunity by the AO and since the documents that may be furnished by the assessee would require verification, in the interest of natural justice, we deem it proper to restore all the issues contested before the Tribunal to the file of the AO, so that the assessee could furnish necessary evidences and documents, explaining the sources of deposits.

8. Accordingly, we set aside the order passed by the Ld.CIT(A) and restore all the issues to the file of the AO for examining them afresh. After affording adequate opportunity of being to the assessee, the AO may take an appropriate decision in accordance with law.

9. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 13-08-2024

Sd/-  
[PAVAN KUMAR GADALE]  
JUDICIAL MEMBER

Sd/-  
[B.R. BASKARAN]  
ACCOUNTANT MEMBER

Mumbai, Dated: 13-08-2024

*TNMM*

Copy to :

1.	The Appellant
2.	The Respondent
3.	The Pr. CIT, Mumbai concerned
4.	D.R. ITAT, "A" Bench, Mumbai.
5.	Guard File.

//By Order//

//True Copy //

Dy./Asst. Registrar,  
ITAT, Mumbai