

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No. 370/Ind/2024**  
**(Assessment Year: 2011-12)**

Late Keshav Pandurang Gadre 67 Maa Nilay Ansal Pradhan Enclave Near Dana Pani Bhopal	Vs.	ITO 2(4) Bhopal
(Appellant / Assessee)		(Respondent/ Revenue)
<b>PAN: ABGPG1037Q</b>		
Assessee by	None	
Revenue by	Shri K. Bala Murali Krishna, Sr. DR	
Date of Hearing	22.08.2024	
Date of Pronouncement	23.08.2024	

**O R D E R**

**Per Vijay Pal Rao, JM :**

This appeal by assessee is directed against the order dated 13.03.2024 of the Commissioner of Income Tax (Appeal) National Faceless Appeal Centre (NFAC) Delhi, for A.Y.2011-12.

2. None has appeared on behalf of the assessee when this appeal was called for hearing. At the outset, we note that this appeal has been filed by son of the assessee as legal representative of the deceased assessee who expired on 12<sup>th</sup> April 2015 as per the copy

of the death certificate filed by the legal heir. The AO has passed the assessment order on 17.11.2018 u/s 147 and made an addition of Rs.13,45,000/- on account of cash deposit in the bank account of the assessee in absence of any explanation on behalf of the assessee. The assessment order was challenged before the CIT(A) and thereafter the appeal was migrated to National Faceless Appeal Centre in view of the CBDT Notification no.75/2020 dated 25.09.2020. Since there was no representation before the CIT(A) therefore, the appeal of the assessee was dismissed for non-prosecution. Accordingly in the facts and circumstances of the case when the assessee already died in the month of April 2015, we propose to hear and disposed of this appeal ex-parte.

3. The assessee has raised following grounds of appeal:

*“1. The confirmation addition of Rs.13,45,000/- by the learned CIT, NFAC, NEWDELHI is not justified on the facts of the case and circumstances of the case and therefore the said unlawful and unjustified confirmation of addition be deleted. The justification given during filing of the appeal was supported by the documents. All the notices including the notice u/s 148 was issued after the death of the appellant. The reasonable opportunity was not given to the appellant. The son of the deceased appellant was good enough prepared to reply all the notices, whoever they were not served properly. There was change in Personal Hearing to National Faceless Appellate Centre NFAC.”*

4. We have heard the ld. DR and carefully perused the impugned order of CIT(A) as well as AO. The AO has made an addition on account of deposit made in the bank account as unexplained income of the assessee after reopening of the assessment vide

notices u/s 148 dated 24.03.2018. Further the legal representative of the assessee has explained that since the case was migrated to National Faceless Appeal Centre, the notice issued by the CIT(A) were not received by the legal representative of the deceased assessee. We further note that out of the four notices issued by the CIT(A) two were issued during the Covid-19 pandemic and last two notices were issued within a short period of 10 days and therefore, the possibility could not be ruled out that these last notices were not in the knowledge of the legal Representative of assessee. Accordingly in the facts and circumstances of the case when the CIT(A) has dismissed the appeal for non-prosecution, we set aside the impugned order of the CIT(A) and remand the matter to the record of the AO for fresh adjudication after giving an appropriate opportunity of hearing to legal representative of the deceased assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 23 .08.2024.

**Sd/-**  
**(B.M. BIYANI)**  
Accountant Member

**Sd/-**  
**(VIJAY PAL RAO)**  
Judicial Member

**Indore, 23.08.2024**  
**Patel/Sr. PS**

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Sr. Private Secretary*  
*Income Tax Appellate Tribunal*  
*Indore Bench, Indore*