

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

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.2052/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)

Ms. Sundaramoorthy Sangeetha <i>L/H of Late Shri Kaliannagounder</i> Sundaramoorthy 770./12, Avinashi Road, Civil Aerodrome Post, Coimbatore-641 014.	बनम/ Vs.	ACIT Non-Corporate Circle-2, Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ACKPS-1316-F		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S. Sricharan (CA) for Mr. N.V. Balaji, Advocate - Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Ashwin D Gowda (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-10-2024
घोषणा की तारीख / Date of Pronouncement	:	21-10-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by legal heir of the deceased assessee for Assessment Year (AY) 2015-16 arises out of an ex-parte order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 06-06-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) of the Act on 29-12-2016.

2. In the assessment order, Ld. AO made addition of Rs.117.68 Lacs which represent sundry creditors. During appellate proceedings, the assessee failed to appear before Ld. CIT(A) and accordingly, the assessment was confirmed against which the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing to the legal heir of the assessee which has been opposed by Ld. Sr. DR.

3. Since the case is now being represented by legal heir, we deem it fit to grant another opportunity to the legal heirs to substantiate the case of the assessee. Therefore, the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication. The legal heirs are directed to substantiate their case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st October, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 21-10-2024
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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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