

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“DB” BENCH, AGRA**

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND  
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं. / ITA No.201/Agr/2024**  
**(निर्धारणवर्ष / Assessment Year: 2015-16)**

<b>Late Mrs. Meera Gautam</b> (Through Mrs. Divyanshu Gautam) C/o Pawan Gautam New Madhopuri, State Bank Colony, Kasganj 207 123	<b>बनाम/ Vs.</b>	<b>ITO 3(3)</b> Kanganj
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>ABLPG-3886-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	S/Shri Nitin Goyal & Amit Goyal – Ld. ARs
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	20-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	28.03.2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of an order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 14-07-2023 in the matter of an order passed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 26-12-2017. The registry has noted delay of 255 days in the appeal which stand condoned.
2. In the assessment order, Ld. AO made various additions and determined total income of Rs.65.90 Lacs as against returned income of Rs.5.93 Lacs. The Ld. CIT(A) dismissed the appeal for non-prosecution.

3. Considering the fact that the assessee has left for heavenly abode and represented by her daughter, we deem it fit to afford another opportunity of hearing to the legal representative (LR) to substantiate its case before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the LR who, in turn, is directed to substantiate the case of the assessee.

4. The appeal stand allowed for statistical purposes.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

*Sd/-*  
**(SATBEER SINGH GODARA)**  
न्यायिक सदस्य / JUDICIAL MEMBER

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

Dated: 28.03.2025

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

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

ASSISTANT REGISTRAR

ITAT AGRA