

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri George Mathan, JM & Shri M. Balaganesh, AM

ITA Nos. 253 & 254/Coch/2021
(Assessment Years: 2013-14 & 2014-15)

Thalassery Range Kalluchethu Vyasaya Thozhilali Sahakarna Sangam CH Mandiram, T.C. Road Thalassery, Kannur 670104	Vs.	The Income Tax Officer Ward - 2 Kannur
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PAN – AAEAT1097P

Appellant

Respondent

Appellant by: Shri T.M. Sreedharan, Advocate
Respondent by: Smt. J.M. Jamuna Devi, Sr. D.R.

Date of Hearing: 15.03.2022
Date of Pronouncement: 15.03.2022

ORDER

Per: Bench

These are appeals filed by the assessee against the order of the learned CIT(A), NAFC, Delhi in appeal Nos. CIT(A), Kozhidoke/10594/2016-17 & CIT(A), Kozhidoke/10673/2016-17 dated 17.09.2021 for assessment years 2013-14 & 2014-15.

2. Shri T.M. Sreedharan, Advocate represented the assessee and Smt. J.M. Jamuna Devi, Sr. D.R. represented Revenue.

3. It was submitted by the learned A.R. that no notice of hearing was issued to the assessee before disposal of assessee's appeals. It was the submission that the assessee may be granted an opportunity of being heard before the learned CIT(A).

4. In reply the learned D.R. vehemently supported the order of the CIT(A). It was the submission of the learned D.R. that the assessee has himself offered its income under the head "Other Sources".

5. We have considered the rival contentions. A perusal of the orders of the learned CIT(A), National Faceless Appeal Centre shows that there is no indication of issuance of notice of hearing. This being so there is violation of principles of natural justice. Under these circumstances we set aside the orders of the CIT(A) and the issues in the appeals are restored to the file of the learned CIT(A) for readjudication on merits after granting the assessee adequate opportunity of being heard.

6. In the result, the appeals filed by the assessee are partly allowed for statistical purposes.

Dictated and pronounced in the open Court on 15th March, 2022.

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Cochin, Dated: 15th March, 2022

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) -NAFC, Delhi*
4. *The Pr.CIT - concerned*
5. *The DR, ITAT, Cochin*
6. *Guard File*

By Order

//True Copy//

Assistant Registrar
ITAT, Cochin

n.p.