

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

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER AND
Ms. PADMAVATHY S., ACCOUNTANT MEMBER**

ITA No.894/Coch/2022
Assessment Year : 2005-06

Nanu Rajees, Proprietor, Malabar Steel Industries, Nelliparamba, Taliparamba P.O., 670 141 Kannur Dist. Kerala. PAN : ADYPR 0334F	Vs.	The Income Tax Officer, Ward 4, Kannur Range, Kannur.
APPELLANT		RESPONDENT

Assessee by	:	Shri Anand V.S., Advocate
Revenue by	:	Smt. J M Jamuna Devi, Sr. AR

Date of hearing	:	12.01.2023
Date of Pronouncement	:	20.01.2023

ORDER

Per Padmavathy S, Accountant Member:

This appeal is against the order of CIT(Appeals), National Faceless Assessment Centre, Delhi [NFAC], Delhi, dated 22.7.2022. for the assessment year 2005-06.

2. The assessee filed the return of income for AY 2005-06 on 6.9.2005 declaring a total income of Rs.1,58,370. The return was processed u/s. 143(1) on 14.9.2005. Subsequently the assessment was reopened u/s 147 and a notice u/s. 148 was issued on the assessee. The assessee in response to notice u/s. 148 filed a return of income on

4.8.2011 disclosing a total income of Rs.1,58,370. The AO concluded the reassessment by making the following additions:-

- (i) Interest on loans considered as used for personal purposes – Rs.34,746
- (ii) Unexplained investments – Rs.6,31,000
- (iii) Income from Other Sources – Rs.24,000

3. Aggrieved, the assessee preferred appeal before the CIT(A). The CIT(A) dismissed the appeal for the reason that despite several opportunities the assessee did not make any submission with regard to the impugned addition and therefore upheld the order of the AO. The assessee is in appeal before the Tribunal on the ground that no opportunity of being heard was given to the assessee before the CIT(A) and also on merits.

4. During the course of hearing, the Id. AR submitted that the assessee be given an opportunity of being heard before the CIT(A) who did not consider the merits of the case. The Id. DR did not raise any objections to this request made by the Id. AR. Accordingly in the interest of justice, we remit the appeal back to the CIT(Appeals) to give one more opportunity to the assessee to submit the relevant documents with regard to various additions/disallowances made. The assessee is directed to cooperate with the proceedings. It is ordered accordingly.

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

Pronounced in the open court on this 20th day of January, 2023.

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Sd/-
(PADMAVATHY S)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 20th January, 2023.

/Desai S Murthy/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar,
ITAT, Bangalore/Cochin.