

IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH : COCHIN

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA.Nos.43 & 44/COCH./2024
Assessment Years 2016-2017 & 2017-2018

Shri Sujith Sreenivasan Kakkanat, Sindhu Vihar, Kakkanat House, Cherur P.O. THRISSUR – 680 008. KERALA. PAN AEXPK5118G	vs.	The ACIT, Central Circle, THRISSUR. KERALA.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Smt. V. Swarnalatha, Sr. DR

Date of Hearing :	20.08.2024
Date of Pronouncement :	22.08.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

These assessee's twin appeals ITA.Nos.43 and 44/COCH./2024, for assessment years 2016-2017 & 2017-2018, arise against the CIT(A), Kochi-3, Kochi's as many DIN & Order nos.ITBA/APL/S/250/2023-24/1058108697(1), dated 21.11.2023, in proceedings u/sec.143(3) r.w.s.147 of the Income Tax Act, 1971 (in short the "Act").

Cases called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. It emerges during the course of hearing that the learned CIT(A), Kochi-3, has noted that despite numerous opportunities given, the assessee did not appear and therefore, he passed the impugned order under challenge. Smt. Swarnalatha, Sr. DR could hardly dispute the clinching fact that the learned CIT(A)'s order has nowhere decided the assessee's substantive grounds on merits as contemplated u/sec. 250(6) of the Act requiring it to give points for determination followed by a detailed adjudication thereof. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant appeals back to the CIT(A)-3, Kochi for his afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

3. These assessee's twin appeals ITA.Nos.43 and 44/COCH./ 2024 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 22.08.2024.

Sd/-
[AMARJIT SINGH]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Cochin, Dated 22nd August, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A)-3, Kochi.
4.	The Pr. CIT, Kochi concerned
5.	The D.R. ITAT, Cochin Bench, Cochin.
6.	Guard File.

//By Order//

//True copy//

Sr. Private Secretary, ITAT, Cochin Bench,
Cochin