

IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH : COCHIN

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

ITA.No.120/COCH./2024
ALONG WITH
Stay Application No.70/COCH./2024
Assessment Year 2014-2015

Shri Abdul Rasak, Mecheri Pakideeri House, Thuvooor Post, MALAPPURAM. PIN – 679 327. PAN AWGPA0414L Kerala.	vs.	The Income Tax Officer, Ward-2, TIRUR.
(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.

This assessee's appeal, for the assessment year 2017-2018, arise against the CIT(A)-National Faceless Appeal Centre [in short the "NFAC"], Delhi, Delhi's DIN & Order no.ITBA/NFAC/S/250/2022-23/1047947951(1), dated 12.12.2022, in proceedings u/sec.144 of the Income Tax Act, 1971 (in short the "Act").

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

2. It emerges during the course of hearing that the NFAC has noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting the assessee's contentions vide ex-parte order under challenge. Smt. Swarnalatha, Sr. DR could hardly dispute the clinching fact that the NFAC'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 appeal back to the NFAC for its 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. This assessee's appeal ITA.No.120/COCH./2024 is allowed for statistical purposes in above terms. Consequently, the stay application SA.No.70/COCH./2024 of the assessee has become infructuous. 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 Pr. CIT, Cochin concerned
4.	The D.R. ITAT, Cochin Bench, Cochin.
5.	Guard File.

//By Order//

//True copy//

Sr. Private Secretary, ITAT, Cochin Bench,
Cochin