

IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH : COCHIN

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

ITA.No.677/COCH./2023  
Assessment Year 2016-2017

Thangam Heart Care, Thangam Hospital of PMRC, Chadanamkurissi, Yakkara, PALAKKAD – 678 004. PAN AAFFT1238A	vs.	The Income Tax Officer, Ward-1, Aayakar Bhavan, English Church Road, PALAKKAD – 678 001. 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.**

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/250/2023-24/1054710542(1), dated 28.07.2023, in proceedings u/sec.147 of the Income Tax Act, 1971 (in short the "Act").

Case called twice. None appears at assessee's behest. It 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 is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 22.08.2024.

Sd/-  
[AMARJIT SINGH]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Cochin, Dated 22<sup>nd</sup> 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