

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

**Before Shri Satbeer Singh Godara, Judicial Member &
Shri Amarjit Singh, Accountant Member**

ITA No.877/Coch/2023
Assessment Year: 2015-2016

M/s.Kuthuparamba Co-operative Urban Bank Limited Kuthuparamba, Kannur – 670 643. PAN : AACAK3433A.	v.	The Income Tax Officer Ward-2, Kannur.
(Appellant)		(Respondent)

Appellant by : ----- None -----
Respondent by : Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing : 12.08.2024	Date of Pronouncement : 12.08.2024
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ORDER

Per Bench :

This assessee's appeal for A.Y. 2015-16 arises against the Addl/JCIT(A)-2, Coimbatore [CIT(A)]'s DIN & Order No. ITBA/APL/S/250/2023-24/1057261378(1) dated 20.10.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

The case was called twice. None appeared on behest of the assessee. Hence we proceed to hear the appeal exparte qua the assessee.

2. It emerges at the outset with the able assistance coming from the Revenue side that the lower appellate authority herein has dismissed the assessee's appeal as under: -

"1. The appellant for the A.Y. 2014-16 filed appeal before the CIT(A), Kozhikode. Subsequently, the case was transferred to Addl.

CIT, Appeals, Unit-2, Coimbatore under the provisions of the sub-section (2) of 246(A), as per E-appeals Scheme 2023. An opportunity was provided to the appellant under clause 4 of proviso to section 246(a) of the IT Act.

2. The appellant has opted for Direct Tax Vivad Se Vishwas Scheme, 2020 and Form-3 dated 11/11/2020 has been issued to the appellant. Once Form -3 is issued the appeal is deemed to be withdrawn as per the provisions of Direct Tax Vivad Se Vishwas Scheme, 2020.

3. The present appeal is dismissed as withdrawn in the light of the above.”

3. Learned DR fails to dispute that the assessee herein has been denied the right to get the appeal adjudicated by the lower appellate authority despite the fact that it had failed to comply with the relevant conditions in the Direct Tax Vivad Se Vishwas Scheme, 2020. That being the clinching case, we are of the considered view that the CIT(A) could not have declined to adjudicate the assessee's lower appeal on merits. We deem it proper to restore the assessee's instant appeal back to the CIT(A) for afresh adjudication as per law within three effective opportunities to the assessee. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on this 12th Day of August, 2024.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Sd/-
(Amarjit Singh)
Accountant Member

Cochin ; Dated : 12th August, 2023.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Concerned.
4. The CIT Concerned.
5. The DR, ITAT, Cochin.
6. Guard File.

Asst. Registrar/ITAT, Cochin