

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

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

ITA No.970/Coch/2022 : Asst.Year 2014-2015

ITA No.971/Coch/2022 : Asst.Year 2015-2016

Sri.Saraswathibhavan Kesava Pillai Jyothi Saraswathibhavan Perunguzhi PO, Chirayinkil Muttappalam Thiruvananthapuram – 695 305. PAN : ACGPJ4997B.	v.	The Income Tax Officer Ward – 2(1) Trivandrum.
(Appellant)		(Respondent)

Appellant by : ---- None ---

Respondent by : Smt.V.Swarnalatha, Sr.DR

Date of Hearing : 13.08.2024	Date of Pronouncement : 13.08.2024
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ORDER

Per Bench :

These assessee's twin appeals in ITA No.970/Coch/2022 and ITA No.971/Coch/2022 for the assessment years 2014-2015 and 2015-2016 arise against two separate orders of the CIT / NFAC, DIN & Order No.ITBA/NFAC/S/250/2022-23/1046065029(1) & 1046065113, both dated 28.09.2022, passed u/s.250 of the Income-tax Act, 1961

Cases called twice. None appears at assessee's behest. It is accordingly proceeded *ex parte qua* the assessee.

2. Learned Departmental Representative vehemently argues during the course of hearing that the Assessing Officer has

framed both the impugned assessments assessing actual salary received as well as interest income derived in the relevant previous years, but not declared for the purpose of assessment, respectively. She further submits that the Assessing Officer had rightly framed section 144 “Best judgment” u/s. 144 on account of assessee’s non-cooperation. We notice in the factual backdrop of the case that the assessee had not only filed its detailed evidence before the CIT(A) but also placed the same before us in both these case files. That being the case, we deem it appropriate in the larger interest of justice to restore the assessee’s instant twin appeals raising identical submissions back to the CIT(A) for afresh appropriate decision as per law after allowing three effective opportunities at the taxpayer’s risk and responsibility only.

3. These assessee’s twin appeals ITA Nos.971 and 972/Coch/2022 are allowed for statistical purposes. A copy of this common order be placed in the respective files.

Order pronounced in the open court on this 13th Day of August, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 13th August, 2024.
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