

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

Before Shri Waseem Ahmed, Accountant Member and  
Shri Soundararajan K., Judicial Member

**ITA No. 262/Coch/2023**  
(Assessment Year: 2014-15)

Gryphons India Constructions KP-13/433N-14, Vyapara Bhavan Karanthur, Kozhikode 673571 [PAN: AAGFG5428E]	vs.	ACIT, Circle - 2(1) Aayakar Bhavan Mananchira Kozhikode 673001
(Appellant)		(Respondent)

Appellant by:	Shri Joshy N. Thomas, Advocate
Respondent by:	Smt. Girly Albert, Sr. D.R.

Date of Hearing:	23.09.2024
Date of Pronouncement:	26.09.2024

**ORDER**

**Per Bench**

This appeal filed by the Revenue is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 17.02.2023 for Assessment Year (AY)2014-15.

2. At the outset, we note that the assessee failed to appear during the appellate proceedings. Therefore, in the absence of any cooperation from the side of the assessee, the learned CIT(A) upheld the addition made by the Assessing Officer (AO) for Rs.25,00,000/- during the assessment proceedings to the total income of the assessee. However, the learned counsel for the assessee before us submitted that the authorized representative of the assessee could not appear during the appellate proceeding due to his ill-health on account of failure of Kidneys. Furthermore, the learned counsel for the assessee has eventually passed away. Thus, it was submitted

by the learned A.R. that there was genuine reason which prevented the assessee or his counsel from making necessary compliance during the appellate proceedings. Accordingly, the learned A.R. prayed to restore the issue to the file of the AO with the direction to admit the ground of appeal of the assessee and adjudicate the same in accordance with the provisions of law.

3. On the other hand, the learned Sr. DR raised no objection if the matter is set aside to the file of the learned CIT(A) for fresh adjudication as per the provisions of law.

4. We have heard the rival contentions of both the parties and perused the materials available on record. Considering the ill-health of the learned counsel for the assessee during the appellate proceedings and eventually death of the ld. counsel, we find that there was sufficient cause on the part of the assessee for non-appearance before the learned CIT(A). Accordingly, we set aside the findings and remand the issue back to the learned CIT(A) for fresh adjudication as per the provisions of law after giving reasonable opportunity to the assessee. Hence, the ground of appeal of the assessee is allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 26<sup>th</sup> September, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Soundararajan K)  
Judicial Member

Sd/-  
(Waseem Ahmed)  
Accountant Member

Cochin, Dated: 26<sup>th</sup> September, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin