

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

**Before Shri Waseem Ahmed, Accountant Member &  
Shri Soundararajan K, Judicial Member**

ITA No.58/Coch/2024 : Asst.Year 2016-2017  
&  
SA No.7/Coch/2024

Sri.Manoj Pulimoottil Mathew Pulimoottil House, Mariathuruthu PO Kottayam -686 027. <b>PAN : AFLPM4737J.</b>	v.	The Income Tax Officer Ward 3 Kottayam.
(Appellant/Applicant)		(Respondent)

Appellant / Applicant by :--- None ---  
Respondent by :Smt.Girly Albert, Sr.DR

<b>Date of Hearing : 30.09.2024</b>	<b>Date of Pronouncement : 30.09.2024</b>
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**ORDER**

**Per Bench :**

This is an appeal filed by the assessee, along with stay petition therein, challenging the order of the NFAC/CIT(A) dated 14.09.2023 in respect of the assessment year 2016-2017.

2. When the case was called, none appeared on behalf of the assessee, therefore, we proceed to dispose of this appeal *ex parte qua* the assessee, after hearing the learned DR.

3. Delay of 73 days is condoned by considering the assessee's condonation petition along with an affidavit of the

assessee, explaining the delay(s) as well as going by the decision in the case of Collector Land Acquisition v. Mst.Katiji & Ors. (1987) 167 ITR 471 (SC) settling the issue long back that all such technical aspects must make way for the cause of substantial justice the delay is condoned and the appeal is admitted for adjudication.

4. Brief facts of the case are that the assessee filed his return of income on 5.08.2016 and thereafter the assessment was selected for scrutiny and the Assessing Officer added back a sum of Rs.28,69,000 as unexplained money u/s.69 of the Act. As against the said order, the assessee filed an appeal before the ld.CIT(A) and the ld.CIT(A) had decided the appeal ex parte for the reason that the assessee had not responded to the hearing notices issued on five occasions. As against the ex parte order of the ld.CIT(A), the present appeal has been filed before the Tribunal, with the following grounds of appeal:-

5. The learned Departmental Representative relied on the order of the authorities below and prayed to dismiss the appeal.

6. We heard the ld.DR and also perused the material available on record. On seeing the CIT(A) order, it came to light that the ld.CIT(A) had issued five hearing notices on various dates, but unfortunately the assessee had not appeared for the above said hearing dates, and therefore, the ld.CIT(A) dismissed the appeal ex parte. As seen from the records, the assessee was not served with the hearing notices

on their registered email address and therefore, he was not able to appear before the Id.CIT(A). The reason stated by the assessee is a genuine one and therefore we are accepting the said argument. In view of the above said finding we are inclined to set aside the order of the learned CIT(A) and direct to decide the issue afresh after granting reasonable opportunity of being heard to the assessee.

7. Since we have disposed the appeal, the stay petition becomes infructuous, and accordingly, the same is dismissed as infructuous.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes and the stay application is dismissed as infructuous.

Order pronounced on this 30<sup>th</sup> day of September, 2024.

**Sd/-**  
**(Waseem Ahmed)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Soundararajan K)**  
**JUDICIAL MEMBER**

Cochin ; Dated : 30<sup>th</sup> September, 2024.

Devadas G\*

Copy to :S

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

Asst.Registrar/ITAT, Cochin