

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

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

ITA No.103/Coch/2024 : Asst.Year 2013-2014

ITA No.105/Coch/2024 : Asst.Year 2014-2015

ITA No.107/Coch/2024 : Asst.Year 2012-2013

Sri.Koikkara Pappu Roy Carmel Residency, New Lane Thottakattukara PO, Aluva Ernakulam - 683 108 PAN : ACRPR7560B.	v.	The Assistant Commissioner of Income-tax, Circle 1 Aluva.
(Appellant)		(Respondent)

Appellant by :--- None ---

Respondent by :Smt.Girly Albert, Sr.DR

Date of Hearing : 30.09.2024	Date of Pronouncement : 30.09.2024
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ORDER

Per Bench :

This is a bunch of three appeals filed by the assessee challenging the orders of the NFAC/CIT(A) dated 06.12.2023, 20.12.2023 and 22.11.2023 in respect of the assessment years 2012-2013, 2013-2014 and 2014-2015, year wise respectively.

2. None appeared on behalf of the assessee, therefore, we proceed to dispose of these appeals ex parte qua the assessee, after hearing the learned DR.

3. Brief facts of the case are that the assessee is a contractor and filed his return of income on 28.01.2014 and

the Assessing Officer added a sum of Rs.5,12,500 u/s.40(a)(ia) of the Act and Rs.12,54,462 u/s.14A of the Act and Rs.21,39,079 on the interest claimed on the borrowed funds. As against the said order, the assessee filed an appeal before the Id.CIT(A) and contended that the assessment made by AO is not correct. Unfortunately the assessee was not appearing before the Id.CIT(A) on the hearing dates intimated and therefore the CIT(A) decided the appeals ex parte by dismissing the appeals filed by the assessee.

4. The Id.DR argued that the assessee had not produced any documents in support of their contention and therefore the appeals need to be dismissed.

5. We heard the arguments of the Id.DR and perused the assessment order, Id.CIT(A)'s order and the grounds of appeal filed before the Tribunal. We found that the assessee had some explanations as against the various disallowance made by the authorities below. But unfortunately the assessee was not able to appear before the Id.CIT(A) and therefore, the Id.CIT(A) dismissed the appeals of the assessee without adjudicating the issue in details. The various grounds raised by the assessee shows that they are having some documents to show that the levy is not correct. We therefore inclined to set aside the order of the CIT(A) and remit the issue back to the file of the Id.CIT(A) in order to decide afresh the appeals on merits after hearing the assessee in person. Needless to say, the assessee shall be provided with adequate opportunity of being heard in the fresh proceedings. It is ordered accordingly.

6. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 30th day of September, 2024.

Sd/-
(Waseem Ahmed)
ACCOUNTANT MEMBER

Sd/-
(Soundararajan K)
JUDICIAL MEMBER

Cochin ; Dated : 30th September, 2024.
Devadas G*

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

Asst.Registrar/ITAT, Cochin