

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

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

ITA Nos. 480& 481/Coch/2023
(Assessment Year: 2013-14)

Green Fuels and Services 21/458G, Narayana Nagar Vatakara 673101 [PAN: AAGFG6453R]	vs.	The Income Tax Officer Kozhikode
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Smt. Girly Albert, Sr. D.R.

Date of Hearing:	30.09.2024
Date of Pronouncement:	03.10.2024

ORDER

Per Bench

These appeals filed by the assessee are directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 06.12.2022 for Assessment Year (AY) 2013-14.

2. At the outset, we note that there was no representation by the assessee during the appellate proceedings except the statement of facts filed by the assessee. As such, we find that the appellate order is ex-parte qua the assessee. However, in the interest of justice and fair play we are inclined to give one more opportunity to the assessee to represent its case before the learned CIT(A). Accordingly, we set aside the issue to the file of the learned CIT(A) for fresh adjudication as per law.

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

Order pronounced on 03rd October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(Soundararajan K.)
Judicial Member

Sd/-
(Waseem Ahmed)
Accountant Member

Cochin, Dated: 03rd October, 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

Assistant Registrar
ITAT, Cochin