

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

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

ITA No. 12/Coch/2024
(Assessment Year: 2020-21)

DCIT, Central Circle 4 th Floor, Aayaker Bhavan Kowdiar Thiruvananthapuram 695003	vs.	Thomas John Muthoot Muthoot Centre, Punnen Road Thiruvananthapuram 695001 [PAN: ABNPT4694B]
(Appellant)		(Respondent)

ITA No. 13/Coch/2024
(Assessment Year: 2020-21)

DCIT, Central Circle 4 th Floor, Aayaker Bhavan Kowdiar Thiruvananthapuram 695003	vs.	Thomas George Muthoot Muthoot Towers, M.G. Road Ernakulam 682016 [PAN: ABNPT4693G]
(Appellant)		(Respondent)

ITA No. 14/Coch/2024
(Assessment Year: 2020-21)

DCIT, Central Circle 4 th Floor, Aayaker Bhavan Kowdiar Thiruvananthapuram 695003	vs.	Thomas Muthoot Muthoot House Kozhencherry Pathanamthitta 689641 [PAN: AEAPM04024L]
(Appellant)		(Respondent)

Appellant by:	Shri Sanjit Kumar Das, CIT-DR
Respondent by:	Shri Srinivasan, CA

Date of Hearing:	24.09.2024
Date of Pronouncement:	27.09.2024

ORDER**Per Bench**

These appeals filed by the Revenue are directed against the orders of the Id. CIT(A)-3, Kochi dated 31.10.2023 for Assessment Year (AY)2020-21.

2. At the outset the learned A.R. before us submitted that the learned CIT(A) has passed the orders without affording opportunity to the assesseees. The assesseees have challenged the orders of the Id. CIT(A) before the Hon'ble Kerala High Court in Writ Petition WP(C) No. 10359 of 2024 wherein the Hon'ble High Court was pleased, vide order dated 14.03.2024, to set aside the orders of the learned CIT(A) with the direction to pass fresh orders. Accordingly, it was submitted by the learned A.R. that the higher judicial forum has already set aside the issue to the file of the learned CIT(A) for fresh adjudication as per the provisions of law. Consequently, all the appeals filed by the Revenue should be set aside to the file of the Id. CIT(A) for fresh adjudication in terms of the directions of the Hon'ble Kerala High Court.

3. On the contrary, the learned CIT-DR did not raise any objection if the appeals are set aside to the file of the Id. 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. Admittedly the Hon'ble Kerala High Court in the writ petition WP(C) No. 10359 of 2024 vide order dated 14.03.2024 has set aside the orders of the CIT(A) for fresh adjudication. The relevant extract of the Hon'ble High Court is reproduced as under: -

"5. However, taking into consideration the submission of the learned senior Standing Counsel appearing for the Income Tax Department that the revenue impact is considerable and also taking into account the fact that the proceedings have been pending for quite

some time, I of the opinion that the petitioner must be required to produce all documents that he wishes to rely upon before the Appellate Authority within a specified date.

In the light of the aforesaid findings, this writ petition is allowed by setting aside Ext.P12 order and directing that the petitioner be given time till 26.03.2024 to produce all documents that he wishes to rely upon, including the documents specified in Ext.P10 notice before the Appellate Authority. Thereafter, the Appellate Authority shall pass fresh orders after affording to the petitioner an opportunity to be heard. I make it clear that I have not expressed any opinion on the merits of the matter and that it will be open to the Appellate Authority to pass fresh orders in accordance with the law after affording an opportunity of hearing to the petitioner, as aforesaid."

5. In view of the above findings of the Hon'ble High Court, we hold that the impugned appeals filed by the Revenue are not maintainable and accordingly we dismiss the same as infructuous.

6. In the result, the appeals filed by the Revenue are dismissed as infructuous.

Order pronounced on 27th 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: 27th 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

Assistant Registrar
ITAT, Cochin