

IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH : COCHIN

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

I.T.A.No.128/COCH./2024  
Assessment Year 2018-2019

Kerala Holy Cross Sisters Society, Holy Cross Institute, THRIKKAKARA. KERALA PIN – 682 021. PAN AAATK3567C	vs.	National e-Assessing Authority, DELHI.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Dr. S. Pandian, CIT-DR

Date of Hearing :	20.08.2024
Date of Pronouncement :	25.09.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal, for assessment year 2014-2015, arise against the CIT(A)-National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/ 250/2023-24/1059138520(1), dated 28.12.2023, in proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. It emerges during the course of hearing that the CIT(A) has noted the assessee's continuous non-appearance during the course of assessment proceedings before rejecting the assessee's contentions vide order under challenge. Shri Pandian could hardly dispute the clinching fact that the CIT(A)'s order has nowhere decided the assessee's substantive grounds on merits as contemplated u/sec.250(6) of the Act requiring it to give points for determination followed by a detailed adjudication thereof. Faced with the situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)-NFAC for its afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 25.09.2024.

Sd/-  
[AMARJIT SINGH]  
ACCOUNTANT MEMBER  
Cochin, Dated 25<sup>th</sup> September, 2024  
VBP/-

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A) concerned.
4.	The CIT concerned
5.	The D.R. ITAT, Cochin Bench, Cochin.
6.	Guard File.

//By Order//

//True copy//

Sr. Private Secretary, ITAT, Cochin Bench,  
Cochin