

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.Nos.141, 142, 143 & 147/COCH./2024  
Assessment Years 2016-2017, 2017-18, 2016-17 & 2016-17

The Income Tax Officer, Ward-1, TPS, Income Tax Office, Aayakar Bhavan, Kannothumchal, KANNUR. KERALA. PIN – 670 006	vs.	Shri Puducheri Raghavan Venugopal, Gynaecologist, Josegiri Hospital, Mithila, Pallikunnu Road, Thalassery, KANNUR – 670 101. KERALA PAN ABNPV4962A
(Appellant)		(Respondent)

For Assessee :	Shri R. Krishnan
For Revenue :	Shri Dr. S. Pandian, CIT-DR

Date of Hearing :	21.08.2024
Date of Pronouncement :	25.09.2024

**ORDER**

**PER BENCH :**

These Revenue's four appeals I.T.A.Nos.141, 142, 143 & 147/COCH./2024, for assessment years 2016-2017, 2017-18, 2016-17 & 2016-17 arise against the CIT(A)-National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos.ITBA/NFAC/S/250/2023-24/1057492001(1); 1057492469(1); 1057492001(1) and 1057492749(1), all dated 30.10.2023, in

proceedings u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 (in short “the Act”).

Heard both the parties. Case files perused.

2. It emerges during the course of hearing at the outset with the able assistance coming from both the parties that the learned CIT(A) has quashed the impugned assessment(s)/re-assessment(s) on the ground that the Assessing Officer had not followed the ratio of ACIT vs. Hotel Blue Moon [2010] 188 Taxman 113 (SC) i.e., for non-issuance of notice u/sec.143(2). There is no dispute between the parties that the assessee had not filed her return in furtherance to sec.148 notice(s); which in turn; could be put to scrutiny u/sec.143(2) of the Act. Faced with this situation, we are of the considered view that the learned CIT(A) quashing the impugned assessment(s)/re-assessment(s) herein are not sustainable. Faced with this situation, we restore the Revenue's instant identical four appeals back to the learned CIT(A) for his afresh appropriate adjudication as per law, 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. No other ground or argument has been pressed before us at this stage. We thus make it clear before parting that it shall be indeed open for the assessee to raise all other legal/factual contentions before the learned CIT(A) in consequential proceedings which shall be considered as per law.

4. Delay of 60 days in filing the instant appeals is condoned as per Revenue's solemn averments in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

5. These Revenue's four appeals ITA.Nos.141, 142, 143 & 147/COCH./2024 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

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.