

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

**Before Shri Satbeer Singh Godara, Judicial Member &
Shri Amarjit Singh, Accountant Member**

ITA No.106/Coch/2024 : Asst.Year 2015-2016

Sri.Ignatius Mathew Kalapurakkal Kalapurakkal Veedu Chozhiacode Post, Kottarakkara Kollam – 691 317. PAN : DBEPK4848Q.	v.	The Deputy Commissioner of Income-tax, Circle International Taxation Trivandrum.
(Appellant)		(Respondent)

Appellant by : --- None---
Respondent by : Sri.Sanjit Kumar Das, CIT-DR

Date of Hearing : 14.08.2024	Date of Pronouncement : 25.09.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.106/Coch/2024 for assessment year 2014-2015 arises out of the directions of the Dispute Resolution Panel-2, Bengaluru vide DIN & Order No.ITBA/DRP/M/144C(5)/2023-24/1058266942(1) dated 28.11.2023, in proceedings u/s.144C(1) of the Income-tax Act, 1961; in short "the Act" hereinafter.

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

2. Learned CIT-DR vehemently submits at the outset that both the lower authorities have rightly disallowed the assessee's sec.10(10D) exemption claim of Rs.38,09,506 made in the lower proceedings. He next invited our attention that

the DRP's detailed discussions in its directions dated 28.11.2023 that even a remand report was sought from the Assessing Officer wherein the assessee himself expressed his inability to get even photocopy of the life insurance policy concerned. That being the case, as evidenced from the appeal file before us, we are of the considered view that both the lower authorities have decided instant appeal against the assessee on account of his failure to produce all the relevant details. Rejected accordingly.

3. Thus, assessee's appeal ITA No.106/Coch/2024 is dismissed in above terms.

Order pronounced in the open court on this 25th September, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 25th September, 2024.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Cochin