

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

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Judicial Member

ITA No. 835/Coch/2023
(Assessment Year: 2009-10)

Royal Medical Trust Mangode Cherupulassery 679503 [PAN: AABTR5585J]	vs.	The Income Tax Officer Ward - 3, Palakkad
(Appellant)		(Respondent)

Appellant by:	Shri Akhil Philip, Advocate
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	16.08.2024
Date of Pronouncement:	25.09.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2009-10 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2023-24/1056381762(1) dated 21.09.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Heard both parties. Case file perused.

2. It emerges at the outset with the able assistance coming from both the parties that the CIT(A)/NFAC has passed exparte order confirming the Assessing Officer's action making section 69B addition on account of the alleged undisclosed investment, without dealing with the relevant factual matrix without dealing with the relevant factual matrix as contemplated u/s. 250(6) of the Act requiring him to frame points

of determination followed by a detailed discussion thereupon. Faced with this situation, we deem it fit appropriate to restore this assessee's appeal back to the CIT(A) for his afresh verification and adjudication with a rider that it shall be the assessee's risk and responsibility only to plead and prove all the relevant facts within three effective opportunities of hearing, 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 25th September, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 25th 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

By Order

Assistant Registrar
ITAT, Cochin