

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

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

**ITA No. 223/Coch/2024**  
(Assessment Year: 2006-07)

Maneklal Bhagavanji 8/1466, Gujarati Road Mattancherry, Kochi 682002 [PAN: AAEFM3221B]	vs.	The Income Tax Officer Non-Corporate Ward 2(4) CR Building, I.S. Press Road Kochi 682014
(Appellant)		(Respondent)

Appellant by:	Shri Madhusudanan, CA
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	14.08.2024
Date of Pronouncement:	25.09.2024

**ORDER**

**Per Bench**

This assessee's appeal for A.Y. 2006-07 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2023-24/1060624782(1) dated 07.02.2024 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 36(1)(iii) deduction disallowance 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 thereon. Faced with this

situation, we deem it fit appropriate to restore the issue back to the CIT(A) for his afresh verification and adjudication with the 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 25<sup>th</sup> September, 2024.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 25<sup>th</sup> 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