IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN

Before Shri Waseem Ahmed, Accountant Member and
Shri Soundararajan K., Judicial Member

ITA No. 252/Coch/2024
(Assessment Year: 2017-18)

Kalathil Parambil Somanathan Sajunath Kalathil Parambil Parippayi, Chengalai Kannur 670631 [PAN: EGXPS7441L]	vs.	Income Tax Officer - 2 Aayakar Bhavan Kannothumchal Chovva P.O., Kannur 670006
(Appellant)		(Respondent)

Appellant by:	Shri Arun Raj S., Advocate
Respondent by:	Ms. Leena Lal, Sr. D.R.

Date of Hearing:	03.10.2024
Date of Pronouncement:	21.10.2024

O R D E R

Per Bench

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 31.01.2024 for Assessment Year (AY) 2017-18.

2. At the outset, we note that the learned CIT(A) has passed an exparte order to the assessee by confirming the addition made by the Assessing Officer (AO).

3. As per the learned A.R., no notice intimating the date of hearing was issued by the learned CIT(A). Therefore, the order has been passed by the learned CIT(A) without giving any opportunity of being heard to the assessee which is against the principle of natural justice. The learned A.R. also

submitted that the assessee was suffering from serious health issues and therefore he could not follow up the proceedings before the learned CIT(A) from the Tax Consultant. As such the learned A.R. prayed before us to restore the issue to the file of the learned CIT(A) and further assured to make necessary compliance on behalf of the assessee.

4. On the other hand, the learned Sr. DR did not raise any objection if the matter is set aside to the file of the learned CIT(A) for fresh adjudication as per the provisions of law.

5. We have heard the rival contentions of both the parties and perused the materials available on record. Admittedly the assessee did not appear during the proceedings before the authorities below. However, considering the request of the learned A.R. for making the necessary compliance and no objection raised by the learned Sr. DR, we are inclined to extend one more opportunity to the assessee. Accordingly, we set aside the issue to the file of the AO for fresh adjudication as per the provisions of law.

6. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 21st October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-	Sd/-
(Soundararajan K.)	(Waseem Ahmed)
JudicialMember	AccountantMember

Cochin, Dated: 21st October, 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