

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

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

ITA No. 299/Coch/2024
SA No. 68/Coch/2024
(Assessment Year: 2017-18)

Anil Kumar K.K. Kailas, Thikkodi, Payyoli Kozhikode 673529 [PAN: BFUPA5703G]	vs.	Assistant Commissioner of Income Tax Kozhikode
(Appellant)		(Respondent)

Appellant by:	Ms. Krishna K., Advocate
Respondent by:	Smt. Girly Albert, Sr. D.R.

Date of Hearing:	01.10.2024
Date of Pronouncement:	21.10.2024

ORDER

Per Bench

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 28.02.2024 for Assessment Year (AY) 2017-18. The assessee has also filed Stay Application SA No. 68/Coch/2024 qua the appeal.

2. At the outset, we note that there was no representation by the assessee before the learned CIT(A) and therefore the learned CIT(A) was pleased to uphold the addition made by the Assessing Officer (AO).

3. At the time of hearing the learned counsel for the assessee prayed to set aside the issue to the file of the AO for fresh adjudication and further assured to make necessary compliance.

4. On the other hand, the learned Sr. DR vehemently supported the orders of the authorities below.

5. We have heard the rival contentions of both the parties and perused the materials available on record. Considering the prayer made by the learned A.R. of the assessee and in the interest of justice and fair play, we are inclined to extend one more opportunity to the assessee to re-present his case before the AO. Accordingly, we set aside the issue to the file of the AO for fresh adjudication as per the provisions of law.

6. Since the appeal is restored to the AO for fresh adjudication, the stay application is hereby dismissed as infructuous.

7. In the result, the 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/-
(Soundararajan K.)
JudicialMember

Sd/-
(Waseem Ahmed)
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

Assistant Registrar
ITAT, Cochin