

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC'-COCHIN BENCH : COCHIN**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 55/Coch/2024
Assessment Year : 2012-13

Ms. Preetha S. Nair, Prop: Nut Products Company, Kochupilammoodu, Kollam – 691 001. Kerala. PAN: ABDPN1379H	Vs.	The Assistant Commissioner of Income Tax, Circle – 1, Kollam.
APPELLANT		RESPONDENT

Assessee by	:	Shri P V Hariharan, CA
Revenue by	:	Smt. Girly Albert, Snr.DR

Date of Hearing	:	01-10-2024
Date of Pronouncement	:	28-10-2024

ORDER

PER BENCH

This is an appeal filed by the assessee challenging the order of the Ld.Addl/JCIT(A)-11, Delhi dated 28/11/2023 in respect of the A.Y. 2012-13.

2. The brief facts of the case are that the assessee is doing the business of manufacturing and exporting cashew kernels and during the year, she declared a total income of Rs.12,52,440/-. Thereafter, the case was selected for scrutiny under CASS. The AO had alleged that the assessee had sold the cashew kernels to concerns owned by her relatives at values lower than the cost of production and therefore disallowed the loss on such sale of kernels.

As against the said order, the assessee filed an appeal before the Ld.CIT(A) and contended that the order of the AO is not correct since the reasoning given by the AO is not correct.

3. The Ld.CIT(A) had decided the appeal ex-parte and dismissed the same for the reason that the assessee had not appeared and provided any details. As against the said order passed by the Ld.CIT(A), the present appeal has been filed by the assessee.

4. At the time of argument, the assessee filed a written submission and also enclosed order copies of the sister concern in ITA Nos. 37 to 49/Coch/2016 dated 03/02/2020 and prayed to allow the appeal.

5. We have heard the arguments of both sides and perused the materials available on record.

6. We have considered the grounds raised by the assessee and found that the appeal was first heard by the Ld.CIT(A) on 28/02/2018 and thereafter on 02/03/2020 at Trivandrum along with the appeals for 2009-10 and 2011-12 and in the another ground, the assessee submitted that she had duly complied with the notice dated 28/12/2021 but the Ld.CIT(A) had failed to look into the same. Therefore as seen from the said grounds, the assessee had also appeared on various occasions and also filed response to one notice dated 28/12/2021 and therefore we are of the view that one more opportunity is to be granted to the assessee to put forth their case on merits.

7. We have also perused the written submission and the copy of the order furnished by the assessee in which similar issue was considered by this Tribunal and we find that the Ld.CIT(A) had no occasion to consider the issue since he has passed an ex-parte order.

8. We therefore thought it fit to remit the issue to the file of Ld.CIT(A) with the direction to consider the issue afresh and also by considering the orders passed in respect of the sister concern.

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

Order pronounced in the open court on 28th October, 2024.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 28th October, 2024.
/MS /

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|---------------|---------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Cochin |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Cochin