

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

**Before Shri Inturi Rama Rao, Accountant Member**

**ITA No. 215/Coch/2024**  
(Assessment Year: 2017-18)

Pullan Paulose Paul 19/45, Pullan House North Chalakudy 680307 [PAN: AKJPP5922B]	vs.	The Income Tax Officer Ward - 2(4), Thrissur
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Smt. Leena Lal, Sr. D.R.

Date of Hearing:	28.10.2024
Date of Pronouncement:	30.10.2024

**ORDER**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 29.01.2024 for Assessment Year (AY) 2017-18.

2. In this case, no regular return of income was filed by the assessee. The Assessing Officer (AO) on receipt of information that the assessee made cash deposits of Rs. 17,58,500/- during demonetisation period, issued a notice u/s. 142(1) on 08.03.2018 calling upon the assessee to file the return of income. The assessee neither complied with the notice u/s. 142(1) nor replied to various notices calling for the information. In the circumstances the AO had proceeded to pass a best judgement assessment by bringing to tax the entire cash deposits appearing in the bank accounts

No. 02141000000115 and 859710110000037 with Lakshmi Vilas Bank and Bank of India amounting to Rs. 17,58, 500/- as unexplained income of the assessee.

3. Being aggrieved, an appeal was filed before the CIT(A) who vide the impugned order dismissed the appeal of the assessee *in limini* for want of prosecution placing reliance of the decision in the case of CIT vs. B.N. Bhattachargee & Another 118 ITR 461.

4. Being aggrieved, the assessee is in appeal before the Tribunal. When the appeal was called on, nobody attended despite due service of notice of hearing. Therefore after hearing the learned Sr. DR, I proceed to dispose of the appeal on merits as under.

5. I find that the CIT(A) dismissed the appeal *in limini* for non-prosecution without entering into the merits of the issue involved in the appeal. It is settled position of law that the CIT(A) is bound to dispose of the issues in appeal on merits by adverting to the facts of the facts of the case and discussing the legal position governing the issue in appeal. However, in the present case the CIT(A) merely dismissed the appeal *in limini*, contrary to the settled position of law. Therefore I remand the matter back to the file of CIT(A) with a direction to dispose off the appeal on merits in accordance with law after providing opportunity of hearing to the assessee.

6. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 30<sup>th</sup> October, 2024

Sd/-  
(Inturi Rama Rao)  
Accountant Member

Cochin, Dated: 30<sup>th</sup> 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