

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

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

**ITA No. 142/Coch/2023**  
(Assessment Year: 2017-18)

Midhun Joshi Theruvankunnel K.K. Padmanabhan Road Ernakulam 682018 [PAN: AGPPJ2569Q]	vs.	The Income Tax Officer Non Corporate Ward - 1(3) C.R. Building, I.S. Press Road Ernakulam 682018
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

**Per Bench**

This assessee's appeal for A.Y. 2017-18 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2022-23/10482315829(1) dated 26.12.2022 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Case called twice. None appears at assessee's behest. We accordingly proceed exparte against the assessee.

2. It emerges at the outset with the able assistance coming from the Revenue's side that the CIT(A)/NFAC has passed exparte lower appellate order confirming the Assessing Officer's action adding section 68 unexplained cash credit of

Rs.16,10,600/- without dealing with the relevant factual matrix as contemplated u/s. 250(6) of the Act requiring it to frame points of determination followed by a detailed discussion thereupon. Faced with this situation, we deem it fit appropriate to restore the instant issue back to the CIT(A)-NFAC for it's afresh verification and adjudication with a 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. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</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