

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

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

ITA No. 338/Coch/2023
(Assessment Year: 2013-14)

Ojin Bakes & Restaurant 213761/F-,G35, Happy Tower Vattakkinar Post Kozhikode 673018 [PAN: AABFO8886D]	vs.	The Income Tax Officer Ward - 1(1), Kozhikode
(Appellant)		(Respondent)

Appellant by:	Shri R. Krishnan, CA
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	16.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2013-14 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2022-243/1050900698(1) dated 77.03.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Heard both parties. Case file perused.

2. It emerges at the outset with the able assistance coming from both the parties that the CIT(A)/NFAC has dismissed the assessee's appeal stating that there is no dispute between the appellant and the Assessing Officer with regard to turnover without dealing with the relevant factual matrix as contemplated u/s. 250(6) of the

Act requiring him to frame points of determination followed by a detailed discussion thereon. Faced with this situation, we deem it fit appropriate to restore the instant issue back to the CIT(A) for his 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 in consequential proceedings. Ordered accordingly.

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

Order pronounced on 23rd 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: 23rd 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