

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

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

ITA No. 456/Coch/2023
(Assessment Year: 2003-04)

Sherafudheen Theyyampattil Kalpakanchery Malappuram 676551 [PAN: ABTPT0160G]	vs.	The Income Tax Officer -1 Tariff Bazar Opp. Town Hall Tirur 676101
(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. 2003-04 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2023-24/1053176747(1) dated 25.05.2023 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.

2. It emerges at the outset with the able assistance coming from both the parties that the CIT(A)/NFAC has passed exparte order confirming the Assessing Officer's action making unexplained income addition(s) of Rs.29 lakhs in assessment dated 27.02.2015, 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 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 related facts within three effective opportunities of hearing. Ordered accordingly.

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

Order pronounced in the open court on 23rd October, 2024.

Sd/
(Amarjit Singh)
Accountant Member

Sd/
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd October, 2024

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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