

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

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

**ITA No. 491/Coch/2023**  
(Assessment Year: 2014-15)

Aleyamma Antony 324, Pallath House Thammanam, Palarivattom Ernakulam 682036 [PAN: AEKPM3842E]	vs.	Income Tax Officer Non Corporate Ward 2(1) Kochi
(Appellant)		(Respondent)

Appellant by:	Ms. K. Parvathy Ammal, CA
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. 2014-15 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1052714541(1) dated 10.05.2024 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Heard both the 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 passed exparte order confirming the Assessing Officer's action making section 68 addition on account of unexplained cash deposits 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 Assessing Officer for his afresh verification and adjudication with the 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 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