

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

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

ITA No. 92/Coch/2024
(Assessment Year: 2014-15)

Karaden Properties and Developers 27/311-C V K Complex, IG Road Mavoor Road, Kozhikode 673004 [PAN: AAJFK7212K]	vs.	The Income Tax Officer Kozhikode
(Appellant)		(Respondent)

Appellant by:	Shri Shameem Ahamed, Advocate
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	19.08.2024
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/250/2023-24/1058590381(1) dated 08.12.2023 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 passed its ex parte order against the assessee confirming the Assessing Officer's action making section 69/69A addition(s) etc., 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

thereupon. 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 relevant facts within three effective opportunities of hearing in consequential proceedings. Ordered accordingly.

3. Delay of 02 days in filing the instant appeal is condoned as per assessee's solemn averments in condonation petition.

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

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

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