

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

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

**ITA No. 555/Coch/2023  
ALONG WITH  
S.A.No.121/Coch./2-023  
(Assessment Year: 2014-15)**

Abdul Jabbar Vakkulathil Vakkulathil House, Uppungal Punnayoorkulam P.O. Thrissur 679561 [PAN: AHAPV0730H]	vs.	The Income Tax Officer Thrissur
(Appellant)		(Respondent)

Appellant by:	Shri Sivadas Chettoor, 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 ITA.No.555/Coch./2023 with stay application S.A.No.121/Coch./2023, for A.Y. 2014-15, arise against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1052892131(1) dated 17.05.2023 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 assessing the income of the assessee u/s. 56 instead of section 69A r.w.s. 115BBE of the Act 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 ITA.No.555/Coch./2023 is allowed for statistical purposes and his stay application S.A.No.121/Coch./2023 is rendered infructuous in above terms. A copy of this common order be placed in the respective case files.

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