

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

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

**ITA No. 577/Coch/2023**  
(Assessment Year: 2013-14)

Sobhanakumari TC-20-2750, Vijaya Nivas 20, Karamana Thiruvananthapuram 695002 [PAN: COGPS2425P]	vs.	The Income Tax Officer Ward - 1(3), Trivandrum
(Appellant)		(Respondent)

Appellant by:	Shri Aruj Raj S., Advocate
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. 2013-14 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1053087526(1) dated 23.05.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Heard both parties at length. 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 69A addition of Rs.1,26,99,999/- 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 in consequential proceedings. Ordered accordingly.

3. Delay of 12 days in filing the instant appeal is condoned as per assessee's solemn averments in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.
4. This assessee's appeal is allowed for statistical purposes in above terms.

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