

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

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

ITA No. 579/Coch/2023
(Assessment Year: 2017-18)

Thanikkamattathil Chacko Mani Thanikkamattathil House Kolenchery P.O. Ernakulam 682311 [PAN: ACAPM3621K]	vs.	ACIT, Circle 1 Aluva
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2017-18 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2022-23/1043554670(1) dated 24.06.2022 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 the Revenue side that the CIT(A)/NFAC has passed exparte order confirming the Assessing Officer's order 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 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. Delay of 346 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 23rd 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: 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