

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

**Before Shri Satbeer Singh Godara, Judicial Member &
Shri Amarjit Singh, Accountant Member**

ITA No.281/Coch/2023 : Asst.Year 2017-2018

M/s.Prime Marketing Star JFH Arcade, Talap Kannur – 670 002. PAN : AAKFP4930G.	v.	The Income Tax Officer Ward 1 & TPS Kannur.
(Appellant)		(Respondent)

Appellant by : --- None---
Respondent by : Smt.V.Swarnalatha, Sr.DR

Date of Hearing : 14.08.2024	Date of Pronouncement : 23.10.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.281/Coch/2023 for assessment year 2017-2018 out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/AST/S/156/2019-20/1020833405(1) dated 21.11.2019 in proceedings u/s.143(3) of the Income-tax Act, 1961; in short "the Act" hereinafter.

Case called twice. None appears at assessee's behest. It is accordingly proceeded *ex parte*.

2. It emerges during the course of hearing that the CIT(A) has noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting the assessee's contentions vide ex-parte order under challenge. Smt. Swarnalatha could hardly dispute the clinching fact that the

CIT(A)'s order has nowhere decided the assessee's substantive grounds on merits as contemplated u/sec.250(6) of the Act requiring it to give points for determination followed by a detailed adjudication thereof. Faced with the situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)-NFAC for it's afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on this 23rd Day of October, 2024.

**Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER**

**Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER**

Cochin ; Dated : 23rd October, 2023.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT Concerned.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst. Registrar/ITAT, Cochin