

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

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

ITA No.828/Coch/2023 : Asst.Year 2016-2017
SA No.183/Coch/2023

Sri.Sibin Kuriakose Kokkottu, Kunnathunadu Thiruvaniyoor, Kuzhiyara PO Ernakulam – 682 312. PAN : CLYPK3536N.	v.	The Income Tax Officer Ward 1(4) Kochi.
(Appellant/Applicant)		(Respondent)

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

Date of Hearing : 23.08.2024	Date of Pronouncement : 23.10.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.828/Coch/2023 (alongwith its stay application SA No.183/Coch/2023 therein) for assessment years 2016-2017 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2023-24/1052373982(1) dated 26.04.2023 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)/NFAC 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. Learned Sr.DR could hardly dispute the clinching fact that the NFAC'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, we 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. Assessee's appeal ITA No.828/Coch/2023 is allowed for statistical purposes in very terms is allowed for statistical purposes in very terms and the corresponding stay application No.183/Coch/2023 is dismissed as rendered infructuous. Ordered accordingly. A copy of the common order be placed in the respective case files.

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