

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

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

ITA No.731/Coch/2023 : Asst.Year 2011-2012
SA No.193/Coch/2023

M/s.Jewel Homes Private Limited Casa Grante Building Deshabhimani Road, Kaloor Ernakulam – 682 017 PAN : AABCJ2953R.	v.	The Deputy Commissioner of Income-tax, Circle 1(2) Kochi.
(Appellant/Applicant)		(Respondent)

Appellant/Applicant by : Sri. Ramesh Cherian John, Advocate
Respondent by : Dr. S. Pandian, CIT-DR

Date of Hearing : 16.08.2024	Date of Pronouncement : 23.10.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.731/Coch/2023 (alongwith its stay application SA No.193/Coch/2023 therein) for assessment year 2011-2012 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2022-23/1042912078(1) dated 29.04.2022 in proceedings u/s.143(3) of the Income-tax Act, 1961; in short "the Act" hereinafter.

Heard both the parties. Case files perused.

2. The assessee claims that it could not actually received the relevant hearing notices on account of communication gap amongst its head office, statutory auditor as well as the

arguing counsel level. Faced with this situation, such a communication gap in the instant faceless assessment could not be altogether ruled out. We thus deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the 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. To sum up, this assessee's appeal ITA No.731/Coch/2023 is allowed for statistical purposes and it's stay application SA.No. 193/Coch/2023 is dismissed as rendered infructuous. A copy of the common order be placed in the 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