

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

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

ITA No.93/Coch/2024 : Asst.Year 2014-2015  
(SA No.30/Coch/2024)

Sri.George Jose Vattakkattuchery 31/436, Vattakkattucherry House Canal Road, Chembumukku Kakkanad, Kochi – 682 030. <b>PAN : ADEPG2034P.</b>	v.	The Income Tax Officer Non Corporate Ward 1(1) Ernakulam.
(Appellant/Applicant)		(Respondent)

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

<b>Date of Hearing : 16.08.2024</b>	<b>Date of Pronouncement : 06.11.2024</b>
-------------------------------------	---

**ORDER**

**Per Bench :**

This assessee's appeal in ITA No.93/Coch/2024 (along with stay application SA.No.30/coch./2024) for assessment year 2014-2015 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2023-24/1058810524(1) dated 15.12.2023 in proceedings u/s.147 r.w.s. 144 of the Income-tax Act, 1961; in short "the Act" hereinafter.

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

3. It emerges during the course of hearing that the 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 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. Since the appeal is disposed of, the stay is rendered infructuous. Assessee's appeal ITA No. 93/Coch/2024 is allowed for statistical purposes in very terms and the stay application No.30/Coch/2024 is dismissed. Ordered accordingly.

Order pronounced in the open court on this 06<sup>th</sup> November, 2024.

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

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

Cochin ; Dated : 06<sup>th</sup> November, 2024.  
Devadas G\*

Copy to :

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