

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

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

ITA No.104/Coch/2024 : Asst.Year 2014-2015

Manalel Agencies Allappatt Buildings Kacheri Junction, Market Road Thiruvalla – 689 101. PAN : AAJFM7867N.	v.	The Assistant Commissioner of Income-tax Thiruvalla.
(Appellant)		(Respondent)

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

Date of Hearing : 14.08.2024	Date of Pronouncement : 05.11.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.104/Coch/2024 for assessment year 2014-2015 arises from the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/APL/S/250/2023-24/1058948261(1) dated 21.12.2023, in proceedings u/s.271E 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* against the assessee.

2. 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 its 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 its 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. 104/Coch/2024 is allowed for statistical purposes in very terms. Ordered accordingly.

Order pronounced in the open court on this 05th Day of November, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 05th November, 2024.
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