

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

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

ITA No.11/Coch/2024 : Asst.Year 2018-2019

Kuttikad Farmers Service Co-operative Bank Limited Kuttikad Road, Kuttikad Thrissur – 680 721. <b>PAN : BQLPS0322P.</b>	v.	The Income Tax Officer Ward – 1 Thrissur.
(Appellant)		(Respondent)

Appellant by : Smt.Parvathy Ammal, CA  
Respondent by : Smt.V.Swarnalatha, Sr.DR

<b>Date of Hearing : 23.08.2024</b>	<b>Date of Pronouncement : 07.11. 2024</b>
-------------------------------------	--

**ORDER**

**Per Bench :**

This assessee's appeal ITA No.11/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/250/2023-24/1058705541(1) dated 13.12.2023 in proceedings u/s.143(3) of the Income-tax Act, 1961; in short "the Act" hereinafter.

Heard both the parties. Case file perused.

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 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. Ordered accordingly.

3. This assessee's appeal ITA No.11/Coch/2024 is allowed for statistical purposes in above terms.

Order pronounced in the open court on this 07<sup>th</sup> November, 2024.

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

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

Cochin ; Dated : 07<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.

Asst.Registrar/ITAT, Cochin