

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

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

ITA No.292/Coch/2024 : Asst.Year 2021-2022

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| Sri.Shahul Hameed Abdul Jabbar 4/54 Bangle Street, Pudunagaram Palakkad – 678 503. PAN : AIMP8328B. | v. | The Income Tax Officer Ward 2 Palakkad. |
| (Appellant) | | (Respondent) |

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

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| Date of Hearing : 23.08.2024 | Date of Pronouncement : 07.11.2024 |
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ORDER

Per Bench :

This assessee's appeal ITA No.292/Coch/2024 for assessment year 2021-2022 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2023-24/1060428743(1) dated 02.02.2024 in proceedings u/s.143(3) of the Income-tax Act, 1961; in short "the Act" hereinafter.

Case called twice. None appears at the behest of the assessee. He is accordingly proceeded ex-parte.

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. Delay of 06 days in filing the instant appeal is condoned in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

4. This, assessee's appeal ITA.No.292/Coch/2024 is allowed for statistical purposes.

Order pronounced in the open court on this 07th day of November, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 07th 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