

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

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

ITA No.713/Coch/2023 : Asst.Year 2015-2016

Smt.N.Saleena Echillat House, Mayanur Villappally, Vatakara Calicut – 673 004. PAN : AOXPS2679L.	v.	The Income Tax Officer Ward 2(2) Kozhikode.
(Appellant)		(Respondent)

Appellant by : Sri.A.V.Muraleedharan, Advocate
Respondent by : Smt.V.Swarnalatha, Sr.DR

Date of Hearing : 16.08.2024	Date of Pronouncement : 06.11.2024
-------------------------------------	---

ORDER

Per Bench :

This assessee's appeal in ITA No.713/Coch/2023 for assessment year 2015-2016 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2023-24/1056779081(1) dated 04.10.2023 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. It emerges during the course of hearing that the learned NFAC 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. 713/Coch/2023 is allowed for statistical purposes in very terms. Ordered accordingly.

Order pronounced in the open court on this 06th Day of November, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 06th 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