

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

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.155/Coch/2024
AssessmentYear:2011-12

Kunnath Paper Mills (P) Ltd. 6/525, Meenkara Dam (PO) Muthalamada Palakkad 678 507 Kerala  <b>PAN NO : AAACK9941P</b>	<b>Vs.</b>	ITO Ward-1(2) Thrissur
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	
<b>Respondent by</b>	:	

<b>Date of Hearing</b>	:	25.11.2024
<b>Date of Pronouncement</b>	:	09.12.2024

**O R D E R**

**PERPRAKASH CHAND YADAV, JUDICIAL MEMBER:**

Present appeal of the assessee is arising from the order of ld. CIT(A) dated 3.1.2024 and relates to assessment year 2011-12.

**2.** The assessee has raised six grounds of appeal. However, the solitary issue which is to be decided is whether the ld. CIT(A) is correct in law in confirming the addition of Rs.54 lakhs u/s 68 of the Income Tax Act, 1961 (in short "The Act") to the income of the assessee.

**3.** At the outset, ld. Counsel for the assessee craved that the ld. CIT(A) has dismissed the appeal without affording reasonable opportunity of being heard and therefore, an opportunity of being heard may kindly be given to the assessee.

4. The ld. D.R. appearing on behalf of the revenue relied upon the orders of the authorities below.

5. After considering the rival submissions and material on record, we observe that the order of ld. CIT(A) is not a speaking order. The Ld CIT(A) has failed to appreciate that as per the provisions of section 250(6) it is obligatory on his part to pass a reasoned order. However in the present case the Ld CIT(A) has not adhere to the provisions of section 250(6) of the Act and hence, in the interest of justice, we afford one more opportunity to the assessee for representing his case before the ld. CIT(A).

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 9<sup>th</sup> December, 2024

**Sd/-**  
**(Inturi Rama Rao)**  
**Accountant Member**

**Sd/-**  
**(Prakash Chand Yadav)**  
**JudicialMember**

Bangalore,  
Dated: 9<sup>th</sup> December, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Cochin.**