

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

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.403/Coch/2023 : Asst.Year 2014-2015

Vittal Cashew Industries D.No.KM-VIII, Hosdurg Kanhangad – 671 315. PAN : AAFV1231M.	v.	The Assistant Commissioner of Income-tax, Circle - 1 Kannur.
(Appellant)		(Respondent)

Appellant by : --- None ---
Respondent by :Smt.Leena Lal, Senior AR

Date of Hearing : .11.2024	Date of Pronouncement : 09.12.2024
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Appeals) dated 23.03.2023 and relates to assessment year 2014-2015.

2. The assessee has raised 7 grounds of appeals. When the matter has been called for hearing, none appeared from the side of assessee. After looking to the impugned orders it has been observed that the Ld CIT(A) has dismissed the appeal of the assessee in limine without condoning the delay happened before the CIT(A).

3. The learned Departmental Representative relied on the orders of the authorities below.

4. After considering the rival submissions and perusing the relevant material on record, we observe that it is the contention of the assessee that it has received the demand notice on 18.11.2016 and as such filed the appeal on 19.12.2016 on Income Tax Portal and hence there is a delay of only 1 or 2 days. Therefore, considering the facts and circumstances, we hereby restore the matter to the file of the CIT(A) for fresh adjudication. For the sake of brevity, we are not discussing the facts of the case. Needless to say that the ld.CIT(A) would grant sufficient opportunities to the assessee and then decide the appeal on merits.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 09th day of December, 2024.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 09th December, 2024.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin