

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

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

ITA No.627/Coch/2024 : Asst.Year 2013-2014  
&  
SA No.149/Coch/2024

Sri.Chamimoothan Masilamani 27/759(1) Uppath House Thirupuraikkal Colony Vadakenthara Palakkad – 678 006. <b>PAN : AEPPM2439G.</b>	v.	The Income Tax Officer Ward 1 & TPS Palakkad.
(Appellant)		(Respondent)

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

<b>Date of Hearing : 21.11.2024</b>	<b>Date of Pronouncement : 10.12.2024</b>
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**ORDER**

**Per Prakash Chand Yadav, JM :**

The present appeal of the assessee along with stay application are arising from the order of the learned Commissioner of Income-tax (Appeals) dated 23.10.2023 and relates to assessment year 2013-2014, bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1057304749(1).

3. None appeared on behalf of the assessee, despite the service of the notice. Hence, we proceed to dispose of the appeal and stay after hearing the learned Departmental Representative.

3. The assessee has raised seven grounds of appeal. However, the solitary issue is dismissal of assessee's appeal *ex parte* by the CIT(A).

4. The learned Departmental Representative relied on the orders of the authorities below and contended that the assessee being non-cooperative, the CIT(A) is justified in dismissing the appeal.

5. After hearing the learned DR and perusing the material on record, we observe that the CIT(A) has dismissed the appeal of the assessee by an *ex parte* order, without dealing with the merits of the case. Provisions of section 250(6) provides that the CIT(A) is duty bound to dispose the appeal by way of a reasoned order. Further, the CIT(A) has failed to record in his order, as to whether any notice has been served on the assessee. Therefore, considering the facts and circumstances, we restore this matter to the CIT(A) for deciding the appeal afresh. Needless to say, the CIT(A) will afford reasonable opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes. And the stay application is dismissed as infructuous.

Order pronounced on this 10<sup>th</sup> day of December, 2024.

**Sd/-**  
**(Inturi Rama Rao)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Prakash Chand Yadav)**  
**JUDICIAL MEMBER**

Cochin; Dated : 10<sup>th</sup> 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