

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 603/Coch/2024
Assessment Year: 2015-16**

Aisha Asharaf
Rajagiri Leather Park
Central Junction, Adoor
Pathanamthitta 689645
[PAN: AILPA1946L]

..... Appellant

Vs.

The Income Tax Officer
Ward - 1, Kollam

..... Respondent

Appellant by: ----- None -----
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 09.12.2024
Date of Pronouncement: 09.12.2024

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 26.04.2024 for Assessment Year (AY) 2015-16.

2. Brief facts of the case are that the assessee, an individual, filed her return of income for AY 2015-16 on 13.01.2016 declaring total income of Rs. 2,85,000/-. The assessee shown agricultural income of Rs. 35,00,000/- in the return of income. The Income Tax Officer, Ward -1, Kollam (hereinafter "the AO") treated the agricultural income

shown in the return as "income from other sources" for the failure of the assessee to prove the agricultural income.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal *ex parte* for non prosecution placing on the decision of the Hon'ble Bombay High Court in the case of M/s. Chemipol vs. Union of India in Excise Appeal No. 62 of 2009 and a few other orders.

4. Being aggrieved, the assessee is in appeal before the Tribunal in the present appeal. The learned A.R. has filed a letter seeking adjournment on the ground the senior partner of the CA firm is out of country. The request for adjournment is declined, as the matter can be disposed of without entering into the merits, as the CIT(A) has disposed of the appeal without entering into the merits of the case.

5. I find that the learned CIT(A) dismissed the appeal *in limine* for non prosecution. It is the settled position of law that the CIT(A), even while disposing of the appeal *ex parte*, is duty bound to dispose of the appeal on merits. Reliance in this regard can be placed on the decision of the Hon'ble Bombay High Court in the case of PCIT vs. Premkumar Arjundas Luthra 279 CTR 614. Therefore, in the light of the above legal position I am of the considered view that the matter requires to be remanded to the file of the CIT(A) with the direction to dispose of the appeal *de novo* on merits after affording reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open court on 9th December, 2024

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated 9th December, 2024

n.p.

Copy to:

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

Assistant Registrar
ITAT, Cochin