

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

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA No. 540/Coch/2024  
Assessment Year: 2011-12**

Kocukunju Raghu  
Sreelayam, Perinjankonal  
Vadasserikonam 695143  
[PAN: AJBPR0539F]

..... Appellant

Vs.

The Income Tax Officer  
Ward - 3, Thiruvananthapuram

..... Respondent

Appellant by: Shri S. Rajiv, Advocate  
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 10.12.2024  
Date of Pronouncement: 10.12.2024

**ORDER**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 11.03.2024 for Assessment Year (AY) 2011-12.

2. Brief facts of the case are that the assessee, an individual, had not filed his return of income for AY 2011-12. As per the information available with the department the assessee had cash deposit of Rs. 13,25,000/- in his bank account. Therefore, notice u/s. 148 of the Income Tax Act, 1961 (the Act) was issued to the assessee on 29.03.2018. In compliance to the above notice the assessee filed the return of income on 16.11.2018 declaring total income at Rs.

78,000/- for AY 2012-13. The Income Tax Officer, Ward -3, Thiruvananthapuram (hereinafter "the AO") completed the assessment vide order dated 30.11.2018 passed u/s. 143(3) r.w.s. 147 at a total income of Rs. 12,30,000/- by making addition on account of unexplained cash deposit of Rs. 11,55,000/-.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal exparte for non prosecution placing reliance on the judgement of the Hon'ble Supreme Court in the case of CIT vs. B.N. Bhattachargee & Another 118 ITR 461 and few other judgements.

4. Being aggrieved, the assessee is in appeal before the Tribunal in the present appeal.

5. I have heard the rival contentions of both the parties and perused the material available on record. I find that the learned CIT(A) without averting to the statement of facts and the grounds of appeal raised before him, merely dismissed the appeal *in limine* for non prosecution. This would only demonstrate that the CIT(A) has dismissed the appeal without any application of mind, is contrary to 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 10<sup>th</sup> December, 2024

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

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