

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

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA No. 537/Coch/2024  
Assessment Year: 2017-18**

Karimbil Abdul Jaleel Gurukkal  
NAPAKM Ayurvedic Pharmaceuticals  
Taliparamba, Kannur - 670141  
[PAN: ADQPG8437J]

..... Appellant

Vs.

The Income Tax Officer  
Ward – 3, Kannur

..... Respondent

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

Date of Hearing: 11.12.2024  
Date of Pronouncement: 11.12.2024

**ORDER**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 29.03.2024 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the assessee, proprietor of an ayurveda pharmacy, filed its return of income for AY 2017-18 on 07.11.2018 declaring total income of Rs. 18,99,760/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward -3, Kannur (hereafter "the AO") vide order dated 27.11.2019 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) at

aggregate income of Rs. 25,98,960/- after making addition on account of incorrect application of ICDS-II.

3. Being aggrieved, an appeal was filed before the CIT(A), with a delay of 4 days. After considering the reasons mentioned in the memo of appeal, CIT(A) condoned the delay. The CIT(A) issued notices u/s. 250 of the Act to the assessee, but no compliance was made. Therefore, vide the impugned order he dismissed the appeal *ex parte* for non prosecution placing on the decision of the Hon'ble Bombay High Court in the case of P.N. Balasubramaniam (AP) 112 ITR 512.

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) 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 11<sup>th</sup> December, 2024

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

Cochin, Dated: 11<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

By Order

Assistant Registrar  
ITAT, Cochin