

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

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA No. 471/Coch/2024  
Assessment Year: 2017-18**

St. Johns Educational Society  
Karuvellil Post, Kundra  
Kollam 691001  
[PAN: AAQAS6300N]

..... Appellant

Vs.

Asst. Commissioner of Income Tax  
Circle Kollam

..... Respondent

Appellant by: ----- None -----  
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 28.12.2023 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the assessee, an society, filed its return of income for AY 2017-18 on 31.03.2018 declaring total income of Rs. 27,00,000/-. The case was selected for scrutiny and notice u/s. 143(2) of the Income Tax Act, 1961 (the Act) dated 29.08.2018 was issued to the assessee. In response the assessee produced copies of bank statements, copy of 3CB and 26AS and other details sought during the assessment proceedings. On verification of the

above the ACIT, Circle Kollam (hereafter "the AO") found that the assessee's total cash deposits in the Federal Bank accounts is Rs.14,00,320/- for which no proper fee collection details were available. Therefore, the entire cash deposit is added back to the total income.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal *exparte* 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.

5. When the appeal was called, nobody attended despite due service of notice of hearing. Therefore after hearing the learned Sr. DR, I proceeded to dispose of the appeal as under.

6. 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 *exparte*, 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.

7. 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