

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

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

ITA No.362/Coch/2024 : Asst.Year 2014-2015

Sri.Sharafudeen Uchumal Kuruvankandy Sharara Bunglow, Kuyyali Road Kannur – 670 101. PAN : AFJPK1470J.	v.	The Income Tax Officer Ward - 2 Kannur.
(Appellant)		(Respondent)

Appellant by :--- None ---
Respondent by : Smt.Leenalal, Sr.AR

Date of Hearing : 30.12.2024	Date of Pronouncement : 22.01.2025
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Appeals) dated 27th February, 2024 having DIN & Order No.ITBA/NFAC/S/250/2023-24/1061559569(1) and it relates to the assessment year 2014-2015.

2. The assessee has raised four grounds of appeal. In ground No.2, the assessee has contended that the CIT(A) has erred in deciding the matter without hearing the assessee it is next contended that that the CIT(A) has further erred in ignoring the adjournment request made by the assessee, which adjournment request was accompanied with the medical certificate.

3. Today when the matter has been called for hearing. No body appears from the side of assessee, despite the service of notice by the registry. Therefore, we are adjudicating the appeal as per law.

4. The learned Departmental Representative relied upon the orders of the authorities below.

5. After considering submissions made by the DR and perusing the material available on record, we observe that the ld.CIT(A) has not dealt with the merits of the case, in terms of the provisions of section sec.250(6) of the Act. Therefore, in the interest of justice, we remit this matter to the file of the ld.CIT(A) for examining afresh in accordance with law. Needless to say, the ld.CIT(A) will afford a reasonable opportunity of being heard to the assessee.

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

Order pronounced on this 22nd day of January, 2025.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 22nd January, 2025.
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