

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

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

ITA No.108/Coch/2021 : Asst.Year 2006-2007  
ITA No.109/Coch/2021 : Asst.Year 2007-2008  
ITA No.110/Coch/2021 : Asst.Year 2008-2009  
ITA No.111/Coch/2021 : Asst.Year 2009-2010  
ITA No.112/Coch/2021 : Asst.Year 2010-2011  
ITA No.113/Coch/2021 : Asst.Year 2011-2012  
ITA No.114/Coch/2021 : Asst.Year 2012-2013

Sri.K.N.Sreekumar Sarovarm, Kanakary Kottayam – 686 632. <b>PAN : CIOPS34597L.</b>	v.	The Assistant Commissioner of Income-tax Kottayam.
(Appellant)		(Respondent)

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

<b>Date of Hearing : 31.12.2024</b>	<b>Date of Pronouncement : 22.01.2025</b>
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**ORDER**

**Per Bench :**

The present appeals of the assessee are arising from the order of the learned Commissioner of Income-tax (Appeals)-3, Kochi dated 5<sup>th</sup> August, 2021 and it relates to the assessment years 2006-2007 to 2012-2013.

2. Since common issues are involved in these appeals, they were heard together and are being disposed of by this consolidated order.

3. These appeals were earlier dismissed by the ITAT for want of prosecution from the side of the assessee. However the

appeals were restored by the Tribunal vide its order dated 04.02.2024.

4. Today, when the matter was called for, an adjournment application was filed by the assessee. However, these appeals are very old and the order of the CIT(A) is a non-speaking order, so the Bench felt that the bench will decide the matter. Therefore, the adjournment application filed by the assessee stands rejected.

5. The learned Departmental Representative could not seriously object to the suggestion of the bench for restoring the matter back to the file of the CIT(A) for deciding afresh.

6. After perusing the material available on record, we observe that two major issues are involved in these cases, i.e., (i) issue of agricultural income, for which the CIT(A) has held that the assessee failed to file any evidence to substantiate its claim of agricultural income, and (ii) set off of the business loss with short term capital gain, on this issue the CIT(A) has not dealt in detail. Therefore, we are of the firm opinion that the matters require fresh adjudication at the end of the Id.CIT(A). Therefore, we restore these matters to the file of the CIT(A) for passing a fresh order in accordance with law after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to place on record all the relevant material before the CIT(A) so that the issues involved can be decided in judicious manner.

7. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 22<sup>nd</sup> day of January, 2025.

**Sd/-**  
**(Inturi Rama Rao)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Prakash Chand Yadav)**  
**JUDICIAL MEMBER**

Cochin; Dated : 22<sup>nd</sup> 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