

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

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI PRAKASH CHAND YADAV, JM**

**ITA No. 387/Coch/2024  
& SANO. 66/Coch/2024  
Assessment Year: 2017-18**

Parukutty Amma Bharghavi Amma Velu Pillai ..... Appellant  
S-42, P.T.P. Nagar  
Thiruvananthapuram 695038  
[PAN: AILPP6922F]

Vs.

The Income Tax Officer - 2(5) ..... Respondent  
Aayakar Bhavan, 1st Floor  
Kowdiar P.O., Thiruvananthapuram 695038

Appellant by: Ms. Varsha, Advocate  
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 13.12.2024  
Date of Pronouncement: 29.01.2025

**ORDER**

**Per: Inturi Rama Rao, AM**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 09.03.2024 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the assessee, an individual, filed her return of income for AY 2017-18 on 26.03.2018 declaring

total income of Rs.3,22,080/-. Against the said return of income, the assessment was completed by the AO vide order dated 20.12.2019 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) at a total income of Rs. 10,42,145/- by making an addition of Rs. 17,007/- under the head income from “Other Sources”.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal as it was filed beyond the period prescribed under the Act, without expressing any opinion on merit of the case.

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

5. We have heard the rival contentions of both the parties and perused the material available on record. We find that the learned CIT(A) dismissed the appeal *in limine* without considering the merits of the case. 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 we are 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. Since the quantum appeal of the assessee is disposed of, the stay application becomes infructuous.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes and the stay application is dismissed as infructuous.

8. Order pronounced in the open court on 29<sup>th</sup> January, 2025.

Sd/-  
**(PRAKASH CHAND YADAV)**  
**JUDICIAL MEMBER**

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

Cochin, Dated: 29<sup>th</sup> January, 2025.

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