

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

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

**ITA No. 580/Coch/2024  
Assessment Year: 2017-18**

Sebastian Asha ..... Appellant  
Cheerakuzhy Nursery  
R.S. Road, Nilambur 679513  
[PAN: AZWPA2731K]

Vs.

The Income Tax Officer ..... Respondent  
Ward -2, Tirur

Appellant by: ----- None -----  
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 16.12.2024  
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 29.04.2024 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 30.03.2018 declaring total income of Rs. 69,630/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward -2,

Tirur (hereafter “the AO”) vide order dated 06.01.2019 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) making additions of Rs. 31,500/- under the head “income from other sources” and Rs. 7,98,300/- on account of disbelieved agricultural income.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal *ex parte* 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. The learned A.R. has filed a letter seeking adjournment on the ground the senior partner of the CA firm is out of country. The request for adjournment is declined, as the matter can be disposed of without entering into the merits, as the CIT(A) has disposed of the appeal without entering into the merits of the case.

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

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