

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

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI SOUNDARARAJAN K., JM**

**ITA No. 307/Coch/2024  
Assessment Year: 2008-09**

Janatha Trading Corporation ..... Appellant  
XVII-541 Silver Castle Building  
Ernakulam Road, Aluva 683101  
[PAN: AABFJ8978K]

vs.

The Income Tax Officer ..... Respondent  
Ward - 1 & TPS, Aluva

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

Date of Hearing: 03.02.2025  
Date of Pronouncement: 21.02.2025

**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 15.02.2024 for Assessment Year (AY) 2008-09.

2. Brief facts of the case are that the appellant is a partnership firm engaged in the business of trading in cement. The return of income for AY 2008-09 was filed on 20.09.2008 disclosing income of Rs. 10,82,510/-. Against the said return of income, the assessment

was completed by the Income Tax Officer, Ward-1, Aluva (hereinafter called "the AO") vide order dated 20.12.2010 passed u/s. 143(3) r.w.s. 254 of the Income Tax Act, 1961 (the Act) at a total income of Rs. 71,99,170/-.

3. Being aggrieved, an appeal was filed before the CIT(A) contesting the addition made by the AO. The CIT(A) dismissed the appeal.

4. Being aggrieved, the appellant had filed an appeal before Tribunal.

5. The Tribunal vide order dated 20.09.2018 passed in ITA No. 303/Coch/2014 set aside the issue to the AO for de novo assessment. Pursuant to the order passed by the Tribunal assessment order was passed by the AO vide order dated 20/12/2010 passed us 143(3) r.w.s. 254 of the Act reiterating the additions made in the original assessment.

6. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal *ex parte* for non-prosecution.

7. Being aggrieved, the appellant is in appeal before us in the present appeal.

8. We find that the learned CIT(A) dismissed the appeal *in limine* for non prosecution. As contemplated u/s. 250(6) of the Act the

CIT(A) is required to frame points of determination followed by a detailed discussion thereupon before passing the order. 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.

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

10. Order pronounced in the open court on 21<sup>st</sup> February, 2025.

Sd/-  
**(SOUNDARARAJAN K.)**  
**JUDICIAL MEMBER**

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

Cochin, Dated: 21<sup>st</sup> February, 2025

n.p.