

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

**BEFORE SHRI GEORGE GEORGE K., VP  
AND SHRI INTURI RAMA RAO, AM**

**ITA No. 1013 /Coch/2024 – AY: 2015-16**

Kalathingal Fizal Rahman ..... Appellant  
Rose Villa, Petta, Feroke P.O., Kozhikode 673631  
[PAN: ACZPR4683H]

**ITA Nos. 1014 & 1015 /Coch/2024 – AYs: 2014-15 & 2015-16**

Hasna Muhammed Sherif ..... Appellant  
Arsh, Vengalam P.O., Kozhikode 673303  
[PAN: [ADFPH4017E]

**ITA Nos. 1016 & 1017 /Coch/2024 – AYs: 2014-15 & 2015-16**

Arifa Edathil ..... Appellant  
Edathil House, Karayad P.O.  
Meppayyur, Kozhikode 673524  
[PAN: [AANPE7000R]

vs.

Asst. Commissioner of Income Tax ..... Respondent  
Central Circle-2, Kozhikode

Appellant by: Shri C.B.M. Warriar, CA  
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 01.04.2025  
Date of Pronouncement: 01.04.2025

**ORDER**

**Per: George Gorge K., VP**

These appeals at the instance of assesseees are directed against separate orders of the Commissioner of Income Tax (Appeals)-3, Kochi [CIT(A)], dated 12.11.2024 & 21.10.2024 passed u/s. 250 of Income Tax Act, 1961 (hereinafter "the Act") for assessment years (AYs) 2014-15 & 2015-16. These orders of the CIT(A) arise out of orders of AO imposing penalty u/s. 271(1)(c) of the Act.

2. Since identical issues are involved in all these appeals, they were heard together and are being disposed off vide this consolidated order.

3. At the very outset we notice that the CIT(A) has passed exparte orders since the assesseees did not respond to the hearing notices issued by the office of the CIT(A). The learned A.R. submitted that the assesseees are not computer literates and has failed to take notice of the hearing notices issued from the office of the first appellate authority. Moreover, the learned A.R. submitted, these appeals are arising out of the penalty imposed u/s. 271(1)(c) of the Act and in the quantum assessments, the Tribunal had restored the matter to the file of the CIT(A) for fresh adjudication. Hence it was prayed that in the interest of natural justice and equity the matter may be restored to the files of the CIT(A).

4. On the other hand, the learned Sr. DR supported the orders of the AO imposing penalty and the orders of the CIT(A) confirming the same.

5. We have heard the rival submissions and perused the material available on record. We find that these the CIT(A)'s orders are exparte orders since the assessee did not respond to the hearing notices nor filed written submissions. As a last opportunity, in the interest of justice and equity, we restore these appeals to the file of the CIT(A). The assessee is directed to cooperate with the Revenue and shall not seek unnecessary adjournments. It is ordered accordingly.

6. In the result, all the appeals filed by the assesseees are allowed for statistical purposes.

Order pronounced in the open court on 1<sup>st</sup> April, 2025.

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

Sd/-  
**GEORGE GEORGE K.**  
**VICE PRESIDENT**

Cochin, Dated: 1<sup>st</sup> April, 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

Assistant Registrar  
ITAT, Cochin