

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 240/Coch/2025
Assessment Year: 2015-16**

Joice Mary Philip Appellant
Padijarethil, Kaviyoor, Pathanamthitta 689582
[PAN: CFEPP1777A]

vs.

DCIT, International Taxation Respondent
Thiruvananthapuram

Appellant by: Shri Samuel Thomas, Advocate
Respondent by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 28.04.2025
Date of Pronouncement: 30.04.2025

ORDER

This appeal filed by the assessee is directed against the final assessment order passed u/s. 147 r.w.s. 144C(13) of Income Tax Act, 1961 (hereinafter "the Act") dated 27.01.2025 for Assessment Year (AY) 2015-16.

2. Brief facts of the case are that the appellant is a non-resident individual. As per the information available with the Income Tax Officer, Ward -1 & TPS the assessee purchased immovable property of Rs. 56,40,000/-. However, the assessee had not filed regular return of income for the relevant assessment year. Therefore, the AO formed an opinion that income escaped assessment to tax. Accordingly, a notice u/s. 148 of the Act was issued on 01.06.2022. In response to the notice u/s. 148, the

appellant filed return of income on 21.07.2022 declaring income of Rs. 150/-. Against the said return of income, draft assessment was completed by the AO vide order dated 11.03.2024 passed u/s. 147 r.w.s. 144(C)(13) of the Act proposing to make addition of Rs. 3,19,380/- as unexplained investment made on purchase of property. After receipt of the draft assessment order, the appellant filed objection, before the Dispute Resolution Panel (DRP). The fate of the proceedings before the DRP is not known. However, the AO passed final assessment order u/s. 144(C)(13) of the Act on 27.01.2025, after making addition of Rs. 3,19,380/-.

3. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

4. I heard the rival contentions and perused the material available on record. I am of the considered opinion that since the AO had not made any reference to the fate of the proceedings before he DRP, therefore, the matter requires to be restored to the file of the AO to the stage of receipt of the DRP directions. The AO shall pass the final assessment order after incorporating the directions issued by the learned DRP. All other contentions raised by the appellant are kept open before the AO.

5. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced in the open court on 30th April, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 30th 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

By Order

Assistant Registrar
ITAT, Cochin