

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

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.250/Coch/2023 : Asst.Year 2014-2015

Shwas Homes Private Limited Ground Floor, Shwas Mystic Heights, Kaniyampuzha Road Eroor P.O. Ernakulam – 682 306. PAN : AAJCS3622A.	v.	The Asst.Commissioner of Income-tax, Corporate Circle 2(1) Kochi.
(Appellant)		(Respondent)

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

Date of Hearing : 27.05.2025.	Date of Pronouncement : 30.05.2025
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the National Faceless Appeal Center / learned Commissioner of Income-tax (Appeals) ["CIT(A)"] dated 23.08.2022 and relates to the assessment year 2014-2015.

2. There is a delay of 133 days in the present appeal, for which the assessee has filed one application for condonation of delay explaining that the Director of the assessee-company, who was looking after the tax matters, was suffering from severe back pain and other deceases.

3. The learned DR opposed the prayer of the assessee for condonation of delay.

4. After considering the rival submissions, we hereby condone the small delay of 133 days considering the reasons as specified in the duly sworn affidavit and proceed to decide the matter on merits.

5. Today, when the matter has been called up for hearing, nobody appeared from the side of the assessee, despite proper service of notice. It is pertinent to mention here that since 2023 the matter has been listed 11 times before the Bench and on the earlier occasion, the Counsel for the assessee has appeared before the Tribunal. Therefore, we are deciding the matter on the basis of the material available on record.

6. At the outset, we observe that the CIT(A) has sustained the additions made by the AO without considering the request of the assessee for virtual hearing. Therefore, in the interest of justice, we remit the matter back to the file of CIT(A) for deciding afresh. It is pertinent to mention here that in this case the assessee has also approached the Hon'ble High Court and upon the directions of the High Court, the CIT(A) has fixed the case for hearing on 3rd August, 2022 and the notice for virtual hearing was also issued to the assessee on 28th July, 2022. However, despite this, no-one appeared from the side of the assessee. Therefore, in the interest of justice, we remit this matter back to the file of the CIT(A). Needless to say, the CIT(A)

shall afford meaningful opportunities to the assessee, before passing any order.

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

Order pronounced on this 30th day of May, 2025.

**Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER**

**Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER**

Cochin; Dated : 30th May, 2025.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin