

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

**Before Shri Inturi Rama Rao, Accountant Member &  
Shri Sonjoy Sarma, Judicial Member**

**ITA No.374/Coch/2025  
Assessment Years: 2018-19**

<b>Abdul Rasheed Arachamveettil</b>  No.2, Rajash Manzil, Chavakkad, Thrissur, Kerala – 680506. <b>PAN : ABNPA4382K.</b>	v.	<b>DCIT, CIRCLE-1(1) &amp; TPS THRISSUR</b>
(Appellant)		(Respondent)

Appellant by : None  
Respondent by : Smt. Leena Lal, Snr AR

Date of Hearing : 04.06.2025  
Date of Pronouncement : 10.06.2025

**ORDER**

**Per Sonjoy Sarma:**

The present appeal has been preferred by the assessee against an order dated 05.05.2025 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. No one appeared on behalf of the assessee, although notices were served from the registry to the assessee. We cannot keep this appeal pending for inordinate delay for adjudication; therefore, we feel it necessary to decide this appeal on the basis of material available on record and with the assistance of the ld. DR.

3. Brief facts of the case are that the assessee is an individual and derived income from Salaries, House Property, Business and Other Sources. For A.Y 2018-19, the assessee filed his return of income on 31.10.2018 showing total income of Rs.3,23,76,000/- under the heads (i) Income From Salary of Rs.3,24,36,000/-, (ii) Income From House Property of Rs.32,162/- (iii) Income From Business of Rs.(-)7,01,514/-, (iv) Income From Other Sources of Rs.6,69,352/-. The Assessing Officer passed order under section 143(1) of the Act by determining income of Rs.3,30,77,510/- without considering the business loss of Rs.7,01,514 claimed by the assessee. Later on, the case of the assessee was selected for complete scrutiny for the reason of source of Loan Advanced and the assessment was completed under section 143(3) of the Act on 03.04.2021 determining the total income at Rs.4,92,96,600/-. In the said assessment proceedings, the Assessing Officer made the following additions under the Head Income From Business:

- a. Loan amount transferred through Banking Channel as Business Income Rs.98,50,000/-
- b. Interest paid on Bank Borrowings as Business Income Rs.63,69,084/-

4. Aggrieved by the above order, the assessee preferred an appeal before the Id. CIT(A), however, the appeal of the assessee was dismissed ex parte by the Id. CIT(A) by confirming the additions so made by the Assessing Officer without properly examining the various details or merits of the case.

5. At the time of hearing, the Id. DR has agreed to the fact that in the interests of justice, the Tribunal may remand back the

matter to the file of the ld. CIT(A) with a direction to re-examine the issue afresh.

6. We, after hearing the submission of the ld. DR and perusing the materials available on record, find that the appeal of the assessee was dismissed ex parte by the ld. CIT(A) confirming the order of the Assessing Officer without looking into merits of the case and without applying any independent findings on the merits of the case. In the interests of justice and fair play, we, therefore, deem it necessary to remand back the whole issue to the file of the ld. CIT(A) with a direction to re-examine the issue afresh. We also direct the assessee to file supporting documents in order to substantiate his case before the ld. CIT(A) and the ld. CIT(A) will pass order in accordance with law after giving proper and sufficient opportunities of hearing to the assessee.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 10.06.2025.

**Sd/-**  
**(Inturi Rama Rao)**  
**Accountant Member**

**Sd/-**  
**(Sonjoy Sarma)**  
**Judicial Member**

Cochin, Dated: 10.06.2025.  
*RS*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Concerned.

4. The CIT Concerned.
5. The DR, ITAT, Cochin.
6. Guard File.

Asst. Registrar/ITAT, Cochin