

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

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI SONJOY SARMA, JM**

**ITA No. 258/Coch/2025
(Assessment Years: 2012–13)**

Nitta Gelatin India LimitedAppellant
50/1002, SBT Avenue,
Panampilly Nagar, Kochi
Kerala – 682036
[PAN:AABCK1582H]

vs.

DCIT, Corporate Circle 2(1) , KochiRespondent

Appellant by: Shri. Gopi K,CA
Respondent by Shri. Suresh Sivanandan, CIT ,DR &
Smt . Leena Lal, Snr,AR

**ITA No. 268/Coch/2025
(Assessment Years: 2013–14)**

Nitta Gelatin India Limited,Appellant
50/1002, SBT Avenue
Panampilly Nagar, Kochi
Kerala – 682036
[PAN:AABCK1582H]

vs.

DCIT, Corporate Circle 2(1) , KochiRespondent

Appellant by: Shri. Radhesh Bhatt, CA
Respondent by Shri. Sundarasan S, CIT DR

Date of Hearing:	02.06.2025
Date of Pronouncement:	05.06.2025

ORDER**Per: Sonjoy Sarma, JM**

These two appeals are filed by the assessee against two separate ex parte orders passed by the CIT(A), National Faceless Centre, Delhi, both dated 26.06.2023, for the assessment years 2012–13 and 2013–14 respectively. Since the issues involved are common and the assessee is the same in both appeals, they are heard together and disposed of by this common order for the sake of convenience.

2. In ITA No. 258/Coch/2025, there is a delay of 581 days in filing the appeal, and in ITA No. 268/Coch/2025, the delay is 592 days. The assessee has filed separate applications for condonation of delay, citing reasonable causes. After going through the applications and considering the circumstances, we find the cause for delay to be bona fide and therefore condone the delay in both cases.

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3. In the present case the assessee originally filed a return of income declaring a loss of Rs.12,19,08,737, and subsequently filed a revised return with a loss of Rs.2,77,97,330. The assessment was completed under Section 143(3) on 10.03.2015, accepting the loss as declared.

4. Subsequently, the Assessing Officer noted that the assessee had deducted expenditure of Rs.5,12,40,763 incurred during the trial production period, which was capitalized in the books but claimed as

revenue expenditure. There was also a finance income of Rs.54,70,372 reflected in the 26AS statement but not offered to tax.

5. On this basis, the AO formed a belief that income had escaped assessment and reopened the case under Section 147. A notice under Section 148 was issued, and reassessment proceedings followed. Despite multiple notices under Sections 143(2) and 142(1), the AO was not satisfied with the assessee's submissions and completed the reassessment with adverse findings.

6. Dissatisfied with the above order the assessee preferred an appeal before the ld. CIT(A). However, the ld. CIT(A) passed an ex parte order.

7. Aggrieved by the above order the assessee filed an appeal before this Tribunal stating that since the impugned order passed by the ld. CIT(A) is an ex parte order, therefore, another opportunity may be given so that the assessee can substantiate his claim before the remand authority to prove its case.

8. On the other hand the ld. CIT-DR did not object to such prayer made by the assessee if the matter remanded to the CIT(A) for further adjudication.

9. We have heard rival contentions and perused the material available on record. We find that since the order passed by the CIT(A) is an ex parte order and the assessee did not get an opportunity to substantiate its claim, therefore, it is necessary to remand the whole issue to the file of CIT(A) with a direction to reexamine the

issue afresh after affording and opportunity of being heard to the assessee.

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

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11. The facts and issues are similar in nature in this appeal, and this appeal too was dismissed by the CIT(A) *ex parte*, due to non-compliance by the assessee during the appellate proceedings.

12. The learned AR submitted that in the present appeal, the CIT(A) passed the orders *ex parte*, without affording a proper opportunity to the assessee to present its case. It is prayed that the matter may be remanded back to the CIT(A) for fresh consideration. The learned CIT-DR did not object to the said prayer but requested that the assessee be directed to cooperate with the CIT(A) when notices will be issued.

13. We, after considering the submissions and perusing the material available on record, we find that: the orders of the Id. CIT(A) was passed *ex parte*, due to the absence of the assessee. In the interest of justice and fair play, one more opportunity should be granted to the assessee to substantiate its case before the Id. CIT(A).

14. Accordingly, the instant appeal is also remanded to the file of the CIT(A) for fresh examination.

15. In the result, both the appeals of the assessee stand allowed for statistical purposes.

Order pronounced in the open court on 5th June, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Cochin, Dated: 5th June, 2025

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