

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

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA Nos.65 to 68/Coch/2025
AssessmentYears:2013-14, 2013-14, 2014-15 & 2014-15 respectively

Jins Dominic Puthenpurackal House Palampra PO Podimattom Kottayam 686512 Kerala PAN NO : AKIPJ3480D	Vs.	ITO Kottayam
APPELLANT		RESPONDENT

Appellant by	:	Ms. Binisha Baby, A.R.
Respondent by	:	Smt. Leena Lal, Sr. D.R.

Date of Hearing	:	28.05.2025
Date of Pronouncement	:	23.06.2025

O R D E R

PERPRAKASH CHAND YADAV, JUDICIAL MEMBER:

The present appeals of the assessee are arising out of orders of Id. CIT(A)/NFAC as detailed below:

Sl. No.	Appeal No.	AY	Order dated	DIN & Notice Order No.	Section
1.	ITA No.65/Coch/2025	2013-14	6.12.2024	ITBA/NFAC/S/250/2024-25/1070970109(1)	271(1)(c) of the Act
2.	ITA No.66/Coch/2025	2013-14	6.12.2024	ITBA/NFAC/S/250/2024-25/1070968864(1)	143(3) of the Act
3.	ITA No.67/Coch/2025	2014-15	6.12.2024	ITBA/NFAC/S/250/2024-25/1070970443(1)	271(1)(c) of the Act
4.	ITA No.68/Coch/2025	2014-15	16.12.2024	ITBA/NFAC/S/250/2024-25/1071256438(1)	143(3) of the Act

2. Out of the present four appeals of the assessee, two appeals are for quantum and two appeals are for penalty proceedings u/s 271(1)(c) of the Income Tax Act, 1961 (in short "The Act"). Since facts and issues are similar in both years and both years are emanating from the orders of the same Id. CIT(A), these are disposed of by this consolidated order for the sake of convenience.

3. At the outset, it is observed that there was a delay in filing appeals before the Id. CIT(A).

4. At the outset, Id. Counsel for the assessee pointed out that the Id. CIT(A) has dismissed the appeals of the assessee on the ground that the appeals filed before Id. CIT(A) were time barred. In other words, the appeals were not filed within 30 days of the passing of the assessment orders.

5. We are taking the assessment year 2013-14 as a lead year and discussing the facts of this year. It is the case of Id. CIT(A) that the impugned order for AY 2013-14 has been passed on 29.3.2022, and the assessee is contending that the assessee has been received the order of assessment on 10.10.2022 and the assessee filed appeal on 14.10.2022. Similar are the facts for AY 2014-15. In that year, the assessment order is passed on 26.3.2022, which has been received by the assessee on 10.10.2022 and the appeal was filed on 15.10.2022. The Id. CIT(A) on the basis of these facts dismissed the appeal of the assessee in *limineon* the ground that assessee failed to provide any reason for the belated service of assessment order i.e. on 14.10.2022 for AY 2013-14 and on 15.10.2022 for AY 2014-15.

6. Counsel for the assessee pointed out that no show cause notice has ever been issued by the Id. CIT(A)'s office seeking explanation with respect to the belated service of assessment order at the address of the assessee and the Id. CIT(A) has passed the order in utter disregard of the principles of natural justice. So far as appeals of penalty for these assessment years are concerned, there is no delay in filing of these appeals. However, the Id. CIT(A) has decided the matter ex-parte as nobody appeared from the side of assessee.

7. Ld. D.R. appearing on behalf of the revenue supported the orders of the authorities below.

8. After considering the rival submissions, we observe that the Id. CIT(A) has failed to mention anything expressly in his order as to whether his office has issued any notice to the assessee, seeking explanation of the assessee vis-à-vis receipt of order of assessments. Therefore, we deem it appropriate to restore these appeals to the file of Id. CIT(A) for deciding afresh in accordance with law. We also direct the assessee to provide the detailed reasons for belated receipt of the assessment orders of these years.

8.1 So far as the appeals related to the penalty are concerned, it is observed that in respect of these appeals, office of Id. CIT(A) has issued only one notice to the assessee and thereafter, the Id. CIT(A) decided the matter ex-parte in utter disregard of the provisions of section 250(6) of the Act. Therefore, these appeals are also restored to the file of Id. CIT(A) for deciding afresh.

9. In the result, all the appeals filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 23rd Jun, 2025

Sd/-
(Inturi Rama Rao)
Accountant Member

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bangalore,
Dated 23rd Jun, 2025.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Cochin.
5. Guard file

By order

Asst. Registrar,
ITAT, Cochin.