

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 422/Coch/2025
Assessment Year: 2023-24**

Canossa Society, Appellant
Maruthurkulangara,
Alumkadavu, Karunagappally,
Kollam, Kerala.
[PAN: AAFAC 0059 D]

vs.

ITO (NFAC), 3rd Floor, Respondent
Kendriya Bhavan, Kakkanad,
Kochi

Appellant by: Shri Ivan Joseph, CA
Respondent by: Smt. Leena Lal, Sr.DR

Date of Hearing: 13.06.2025
Date of Pronouncement: 31.07.2025

ORDER

This appeal filed by the assessee is directed against the order of the ADDL/JCIT (A), Mysore [CIT(A)] dated 14.03.2025 for Assessment Year (AY) 2023-24.

2. Brief facts of the case are that the assessee is a charitable trust. Return of income for AY 2023-24 was filed on 29/11/2023 disclosing nil income after claiming exemption u/s. 11 of the Act. The said return of income was processed by the CPC u/s. 143(1)

Income Tax Act, 1961 (for short, 'the Act') vide intimation dated 04/12/2024 denying the exemption u/s. 11 on the ground that Form 10BB was not filed.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal *ex parte* for non prosecution.

4. Being aggrieved, the assessee is in appeal before the Tribunal in the present appeal.

5. I find that the learned CIT(A) dismissed the appeal *in limine* for non prosecution. As contemplated u/s. 250(6) of the Act the CIT(A) is required to frame points of determination followed by a detailed discussion thereupon before passing the order. It is the settled position of law that the CIT(A), even while disposing of the appeal *ex parte*, is duty bound to dispose of the appeal on merits. Reliance in this regard can be placed on the decision of the Hon'ble Bombay High Court in the case of *PCIT vs. Premkumar Arjundas Luthra* (279 CTR 614). Therefore, in the light of the above legal position I am of the considered view that the matter requires to be remanded to the file of the CIT(A) with the direction to dispose of the appeal *de novo* on merits after affording reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open court on 31st July, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 31st July, 2025

vr/-

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