

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

**BEFORE SHRI INTURI RAMA RAO, AM AND  
SHRI SOUNDARARAJAN K, JM**

**ITA No. 501/Coch/2025  
Assessment Year: 2021-22**

Lissy Varghese ..... Appellant  
Koickalathu Ebeneser,  
Manakala S.O., Kadampanad,  
Pathanamthitta.  
[PAN: ALFPV 4041 A]

vs.

Income Tax Officer ..... Respondent  
Ward-2, Thiruvalla.

Appellant by: Shri Sarath Kumar, Advocate  
Respondent by: Smt. Leena Lal, Sr. DR

Date of Hearing: 05.08.2025  
Date of Pronouncement: 11.08.2025

**ORDER**

**Per: Inturi Rama Rao, AM**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 26.10.2023 for Assessment Year (AY) 2021-22.

2. Brief facts of the case are that the assessee is an individual, filed her e-return of income on 09/08/2021 declaring income of Rs. 1,84,350/-. Against the said return of income, assessment was

completed by the Assessing Officer (AO) vide order dated 28/12/2022 passed u/s. 144 r.w.s. 144B of the Income Tax Act, 1961 (for short, 'the Act') at a total income of Rs. 72,81,560/-. While doing so, the AO made the addition of Rs. 23,42,000/- on account of unexplained cash deposits in bank accounts and Rs. 47,55,208/- under the head 'capital gains'.

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 this Tribunal in the present appeal.

5. At the outset, we find that there is a delay of 557 days in filing the appeal. The assessee filed a petition seeking condonation of delay on the ground that assessee is senior citizen of 73 years old and is unfamiliar with digital platform of Income tax e-filing portal therefore, delay occurred in filing the appeal. Since the averments made in the petition are not uncontroverted by the Department, we are of the considered opinion that it is a fit case to condone the delay. Accordingly, the delay of 557 days is hereby condoned and appeal is admitted for hearing.

6. We 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 *exparte*, 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 we are 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.

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

Order pronounced on 11<sup>th</sup> August, 2025 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
**(SOUNDARARAJAN K)**  
**JUDICIAL MEMBER**

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Cochin, Dated: 11<sup>th</sup> August, 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