

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

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI ANIKESH BANERJEE, JM**

**ITA No. 687/Coch/2025
Assessment Year: 2018-19**

Janardhanan Namboodiri Appellant
Muthathi Ellam, Korrom P.O., Payannur
Kannur 670370
[PAN: AAMPE6755E]

vs.

The Income Tax Officer, Ward-3, Kannur Respondent

Assessee by: Shri Arun Raj, Advocate
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 29.10.2025
Date of Pronouncement: 31.10.2025

ORDER

Per: Anikesh Banerjee, JM

The instant appeal of the assessee was filed against the order of the Learned National Faceless Appeal Centre, Delhi [for brevity, 'Ld. CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in short, the Act') for Assessment Year 2018-19, date of order 07/01/2025. The impugned order is emanated from the order of the Income Tax Officer, Ward-3, Kannur (in short, 'Ld. AO') order passed under section 147 of the Act, date of order 29/03/2023.

2. The Registry has reported that the present appeal has been filed with a delay of 182 days. The assessee has moved a petition for condonation of delay accompanied by an affidavit dated 23.09.2025, which is placed in record. In the said affidavit, the assessee has explained reason of delay. The assessee was prevented by sufficient cause from filing the appeal within the prescribed time, which resulted in the delay.

The Ld. DR, though heard, has not raised any serious objection to the explanation tendered by the assessee.

In our considered view, the explanation advanced by the assessee constitutes sufficient cause for the delay in filing the appeal. In the interest of substantial justice, the delay of 182 days in filing the appeal is hereby condoned.

Accordingly, the appeal is admitted and taken up for adjudication.

3. We find that the assessment was framed U/s 147 of the Act & addition was confirmed amount to Rs. 35,73,099/- related to income from long term capital gain. Aggrieved assessee filed an appeal before the Ld. CIT(A). Consequently, the Ld. CIT(A) proceeded to pass the order ex parte. The Ld. AR has, therefore, prayed that the matter be restored to the file of the Ld. CIT(A) for de novo adjudication.

The Ld. DR, while supporting the orders of the revenue authorities, did not raise any serious objection to the prayer made by the Ld. AR.

4. We have heard the rival submissions and perused the material available on record. We find that there is a sufficient cause with the assessee for not appearing before the revenue authority, which led to passing the appellate order exparte, without considering the merit of the case. We restore the matter to the file of the Ld. CIT(A). The assessee is directed to furnish the proper documents before the Ld. CIT(A). The Ld. CIT(A) is directed to consider all documentary evidence and submissions to be filed by the assessee and hearing the matter afresh in accordance with law after affording a reasonable opportunity of being heard. We make it clear that we have not expressed any opinion on the merits of the case, so as not to cause prejudice in the proceedings before the appellate authority. It is further directed that the assessee shall diligently cooperate in the set-aside proceedings to facilitate expeditious disposal of the set aside appeal.

5. In the result, the appeal of the assessee bearing **ITA No.687/Coch/2025** is allowed for statistical purpose.

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

Sd/-

(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 31st October, 2025

Sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

n.p.

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