

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

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

**ITA Nos. 680 to 686 & 699/Coch/2025  
Assessment Years: 2014-15, 2015-16, 2017-18 &2018-19**

Rakesh Kumar Gupta ..... Appellant  
Sreesailam House, Kannimangalam Village  
Valialukal Ground, Thrissur 680027  
[PAN: AOTPR7026J]

vs.

The Income Tax Officer, Ward-2(1), Thrissur ..... Respondent

Assessee by: Shri Sapan Usrethe  
Revenue by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 29.10.2025  
Date of Pronouncement: 29.10.2025

**ORDER**

**Per: Inturi Rama Rao, AM**

These appeals filed by the assessee are directed against the orders of the National Faceless Appeal Centre, Delhi (NFAC) dated 19<sup>th</sup>, 20<sup>th</sup> & 21<sup>st</sup> March, 2025 and 2<sup>nd</sup> February, 2025 for Assessment Years (AY) 2014-15, 2015-16, 2017-18 &2018-19, respectively.

2. Since identical issues and facts are involved in these appeals, they are heard together and disposed of by this common order.

3. For the sake of convenience and clarity the facts relevant to the appeal bearing ITA No. 680/Coch/2023 for AY 2014-15 are stated herein.

4. Brief facts of the case are that the appellant is an individual engaged in the business of dealing in spices. The appellant filed the return of income for AY 2014-15 disclosing income of Rs. 5,50,440/-. Based on the information that the appellant had made substantial cash deposits in bank accounts, the AO formed an opinion that income escaped assessment to tax. Accordingly, notice u/s. 148 of the Income Tax Act, 1961 (the Act) was issued on 05.05.2021. The appellant neither complied with the notice u/s. 148 nor filed information as sought for by the AO. In the circumstances the AO was constrained to pass the best judgement assessment u/s. 147 r.w.s. 144 r.w.s. 144B of the Act by bringing to tax the entire cash deposits in bank accounts of Rs. 15,30,56,601/- as unexplained money of the appellant.

5. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal for non-prosecution.

6. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

7. At the outset, we find that there is a delay of 121 days in filing the present appeal. The appellant filed an affidavit seeking condonation of delay in filing the appeal on the ground that the appellant was not aware of the order passed by the CIT(A), he came

to know of the order only in 3<sup>rd</sup> week of July, 2025 when the appellant received notice u/s. 221 of the Act dated 11.07.2024 for recovery of the tax demand. Thus, he prayed that the delay had occurred on account of ignorance of the order passed by the CIT(A). In absence of any material on record, contrary to the averments made, we are of the considered opinion that it is fit case for condoning the delay. Accordingly, we condone the delay and admit the appeal for adjudication on merits.

8. 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.

9. Since identical issues and facts are involved in assessee's appeals ITA Nos. 681 to 686 & 699/Coch/2025, our findings in ITA No. 680/Coch/2025 shall apply *mutatis mutandis* to this appeal also.

10. In the result, the appeals filed by the assessee is allowed for statistical purposes

Order pronounced in the open court on 29<sup>th</sup> October, 2025.

Sd/-  
**(ANIKESH BANERJEE)**  
**JUDICIAL MEMBER**

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

Cochin, Dated: 29<sup>th</sup> October, 2025

n.p.

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