

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

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA Nos. 607 & 608/Coch/2025  
Assessment Years: 2016-17 & 2017-18**

Viswanathan Krishna Kumar ..... Appellant  
IX/37A, Krishnalaya, Library Road, Aluva 683101  
[PAN: ALVPK9461H]

vs.

The Income Tax Officer, Ward-2, Aluva ..... Respondent

Assessee by: Shri Anil Kumar P.J., Advocate  
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 27.10.2025  
Date of Pronouncement: 28.10.2025

**ORDER**

These appeals filed by the assessee are directed against the orders of the National Faceless Appeal Centre, Delhi [CIT(A)] both dated 26.06.2025 for Assessment Years (AY) 2016-17 & 2017-18.

2. Brief facts of the case for AY 2016-17 are that the assessee is an individual. The assessee did not file return of income for AY 2016-17. As per the information available with the Department, the appellant had purchased immovable property of Rs. 15,60,000/- and received commission of Rs. 89,68,787/- during AY 2016-17. Therefore, the AO issued notice u/s. 148 of the Income Tax Act, 1961 (the Act) on 30.03.2021. In response to the notice u/s. 148,

the appellant filed return of income on 18.11.2021 declaring total income of Rs. 35,18,460/-. Against the said return of income, the assessment was completed by the AO vide order dated 27.03.2022 passed u/s. 144B of the Act. While doing so, the AO made disallowance of deduction u/s. 24(b) of Rs. 2,00,000/-, disallowance of deduction u/s. 80C of Rs. 69,659/-, disallowance of business promotion expenses of Rs. 2,56,168/- and disallowance of 33% of vehicle expenses and depreciation on vehicle of Rs. 6,95,454.

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 heard the rival contentions and perused the material available on record. 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. Since identical issues and facts are involved in assessee's appeal ITA No. 608/Coch/2025, my findings in ITA No. 607/Coch/2025 shall apply mutatis mutandis to this appeal also.

7. In the result, the appeals filed by the assessee stand allowed for statistical purposes

Order pronounced in the open court on 28<sup>th</sup> October, 2025.

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

Cochin, Dated: 28<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

By Order

Assistant Registrar  
ITAT, Cochin