

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

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

**ITA Nos. 620 & 621/Coch/2025
Assessment Years: 2021-22 & 2014-15**

Musthiri Shaji Appellant
Mumthas Manzil, House No. 357
Ayathil P.O., Kollam 691538
[PAN: EJBPS7131E]

vs.

The Income Tax Officer, Ward-2, Kollam Respondent

Assessee by: Shri N.S. Rajagopal, CA
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 28.10.2025
Date of Pronouncement: 30.10.2025

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 20.06.2025 & 27.06.2024 for Assessment Years (AY) 2021-22 & 2014-15, 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. 620/Coch/2023 for AY 2021-22 are stated herein.

4. Brief facts of the case are that the appellant is an individual. The return of income for AY 2021-22 was filed on 30.12.2021 disclosing income of Rs. 4,58,110/-. Against the said return of income, the assessment was completed by the NFAC, Delhi (hereinafter called "the AO") vide order dated 06.12.2022 passed u/s. 143(3) r.w.s. 144B of the Income Tax Act, 1961 (the Act) at a total income of Rs. 1,28,69,302/-. While doing so, the AO made addition on account of cash deposits in the bank account of Rs. 42,69,054/- for alleged failure of the appellant to discharge the onus of proving the source of the said cash deposits. Similarly, the AO also made addition of Rs. 68,50,000/- as unexplained investment on purchase of property for alleged failure to discharge the onus of proving the source of investment.

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. The learned A.R. submitted that on the last date of hearing, i.e. 20.06.2025, the appellant made detailed submissions in respect of each ground of appeal raised before the CIT(A). The appellant also filed written submissions. Copy of acknowledgement is adduced at page 6 of the paper book. However, the CIT(A), without taking into consideration the submissions, had proceeded with disposal of the appeal by passing exparte order.

8. On the other hand, the learned Sr. DR opposed to the above submissions.

9. We have heard the rival contentions and perused the material available on record. At the outset, we find that the NFAC had dismissed the appeal in limine for non prosecution without entering into the merits of the addition. However, we find that the appellant had filed detailed submissions on the last date of hearing before the NFAC. The NFAC, without taking into consideration the written submissions, had proceeded with passing of exparte order. Therefore, in our considered opinion, in order to meet the ends of justice, the matter requires remand to the file of NFAC for fresh disposal in accordance with law after affording reasonable opportunity of hearing to the appellant.

10. Since identical issues and facts are involved in assessee's appeal ITA No. 621/Coch/2025, our findings in ITA No. 620/Coch/2025 shall apply mutatis mutandis to this appeal also.

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

Order pronounced in the open court on 30th October, 2025.

Sd/-
(ANIKESH BANERJEE)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 30th 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