

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 754/Coch/2025
Assessment Year: 2016-17**

Puthur Kulangara Jacob Pauly Appellant
Puthur Kulangara House, Alagappanagar P.O.
Mukundapuram, Thrissur 680301
[PAN: ARAPP8842J]

vs.

The Income Tax Officer, Ward-1, Thrissur Respondent

Assessee by: Shri Lokanathan, CA
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 06.11.2025
Date of Pronouncement: 21.11.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 04.06.2025 for Assessment Year (AY) 2016-17.

2. Brief facts of the case are that the appellant is an individual. No regular return of income under the provisions of section 139(1) of the Income Tax Act, 1961 (the Act) was filed by the appellant for AY 2016-17. As per the information flagged in accordance with the risk management strategy formulate by the CBDT and evidence in possession, the appellant had sold immovable property in AY 2015-16 for a consideration of Rs. 1,14,80,000/-. Accordingly, the

Assessment Unit of Income Tax Department (hereinafter called "the AO") issues a notice u/s. 148 of the Act on 06.03.2023. In response to the notice u/s. 148, the appellant filed return of income on 05.04.2023 declaring total income of Rs. 12,500/-. Against the said return of income, the assessment was completed by the AO vide order dated 28.02.2024 passed u/s. 147 r.w.s. 144B of the Act at a total income of Rs. 45,73,680/-. While doing so, the AO made addition of Rs. 45,61,180/- on account of short term capital gain.

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

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

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

Order pronounced in the open court on 21st November, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 21st November, 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