

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

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI MANU KUMAR GIRI, JM**

**ITA Nos. 722 to 725/Coch/2025
Assessment Year: 2015-16**

Mudiyilathu Radhakrishnana Kurup Resmikala Appellant
Meleth House, Puliyoor P.O.
Chengannor, Alapuzha 689510
[PAN: CVZPK7863F]

vs.

The Income Tax Officer, WD-w,Thiruvalla Respondent

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

Date of Hearing: 04.11.2025
Date of Pronouncement: 20.11.2025

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 14th, 28th & 29th August, 2024 for Assessment Year (AY) 2015-16.

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. 722/Coch/2025 for AY 2015-16 are stated herein.

4. Brief facts of the case are that the appellant is an individual deriving professional income as a Homeopathy doctor. The appellant had not filed return of income under the provisions of section 139(1) of the Income Tax Act, 1961 (the Act) for AY 2015-16. Subsequently, the assessment was reopened by the assessing authority and the assessment came to be completed u/s. 144 of the Act at total income of Rs. 60,88,820/-. Based on the addition made, the assessing authority initiated penalty proceedings u/s. 271(1)(c) of the Act for concealment of income. In response to the show cause notice the appellant had not filed any explanation. Therefore, the AO had proceeded with levy of penalty u/s. 271(1)(c) of the Act vide order dated 09.03.2024.

5. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal without condoning the delay in filing the appeal.

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

7. We have heard the rival contentions and perused the material on record. At the outset, we find that the NFAC had issued notices of hearing through ITBA Portal. In our considered opinion, it is not

a valid method and manner of service of notice as specified under the provisions of section 282(1) of the Income-tax Act, 1961 Act and Rule 127(1) of the Income-tax Rules, 1962. Therefore, it is crystal clear that the notices were not served upon the appellant. To fortify our view, we would like to make reference to a decision rendered by the Hon'ble Punjab & Haryana High Court in the case of Munjal BCU Centre of Innovation and Entrepreneurship Vs. CIT (Exemptions) (2024) 463 ITR 560 (P&H), wherein the Hon'ble High Court after making reference to provisions of 282(1) held that service of notice through ITBA portal is not valid service and remanded the matter to AO for de novo disposal of case. The relevant paragraphs of the judgment are reproduced below :

“7. We are afraid that we cannot subscribe to the submissions as advanced by the learned counsel for the Revenue-respondent. The provisions of section 282(1) of the Act of 1961 and rule 127(1) of the Income-tax Rules, 1962 provides for a method and manner of service of notice and orders which read as follows :

.....
.....

8. In view of the above, it is essential that before any action is taken, communication of the notice must be done in terms of the provisions as enumerated hereinabove. The provisions do not mention communication to be “presumed” by placing notice on the e-portal. A pragmatic view has to be adopted always in these circumstances. An individual or a company is not expected to keep the e-portal of the Department open all the time so as to have knowledge of what the Department is supposed to be doing with regard to the submissions of forms

etc. The principles of natural justice are inherent in the income-tax provisions and the same are required to be necessarily followed.

9. Having noticed as above, this court is of the firm view that the petitioner has not been given sufficient opportunity to put up its plea with regard to the proceedings under section 12A(1)(ac)(iii) of the Act of 1961 and as it was not served with any notice. Therefore, he would be entitled to file his reply and the Department would of course be entitled to examine the same and pass a fresh order thereafter.

10. In view of the above, the writ petition is allowed and the order dated January 16, 2023 (annexure P-5) is quashed and set-aside. The Department would provide an opportunity of hearing to the petitioner and they will also allow the petitioner to appear personally for the purpose and pass a speaking order independent of the order passed earlier by them on January 16, 2023. The same shall be done expeditiously provided the petitioner file his reply within a period of three weeks.”

In view of the above legal position, we are of the considered opinion that proper notice(s) of hearing were not served properly to the appellant. Therefore, we are of the considered opinion that in the interest of justice, the matter should be remitted back to the file of Id. CIT(A) for de novo adjudication after affording reasonable opportunity to the appellant, in accordance with law. The appellant is at liberty to file any evidence in support of her claim as he deems expedient. Appeal filed by the assessee stands partly allowed for statistical purposes.

8. Since identical issues and facts are involved in assessee's appeals ITA No. 723 to 725/Coch/2025, our findings in ITA No. 722/Coch/2025 shall apply mutatis mutandis to these appeals also.

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

Order pronounced in the open court on 20th November, 2025.

Sd/-
(MANU KUMAR GIRI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 20th 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

Assistant Registrar
ITAT, Cochin