

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

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA No. 865/Coch/2025  
Assessment Year: 2019-20**

Binukala Sivarajendran ..... Appellant  
Arun Gardens, Vellamkettuvila, Nemom P.O.  
Thiruvananthapuram  
[PAN: DJDPS8683E]

vs.

ITO, Ward-2(1), Thiruvananthapuram ..... Respondent

Assessee by: Shri Mathew Joseph, CA  
Revenue by: Ms. Neethu S. Sr. DR

Date of Hearing: 27.11.2025  
Date of Pronouncement: 28.11.2025

**ORDER**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 21.03.2025 for Assessment Year (AY) 2019-20.

2. Brief facts of the case are that the appellant is an individual. No regular return of income for AY 2019-20 was filed by the appellant. Based on the information that the appellant purchased bonds/debentures valued at Rs. 20,00,000/- during previous year relevant to the assessment year under consideration, the AO formed an opinion that income escaped assessment to tax. Therefore, a notice u/s. 148 of the Income Tax Act, 1961 (the Act) was issued

after complying with the procedures prescribed u/s. 148A of the Act. In response to the notice u/s. 148, the appellant filed return of income on 11.08.2023 declaring total income of Rs. 12,800/-. Against the said return of income, the assessment was completed by the Assessment Unit, Income Tax Department (hereinafter called "the AO") vide order dated 14.03.2024 passed u/s. 147 r.w.s. 144B of the Act at total income of Rs. 20,12,800/-. While doing so, the AO made addition of Rs. 20,00,000/- as unexplained investment of the appellant.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal without condoning the delay of 124 days and dismissed the appeal in limine on the ground of delay. It was submitted before the learned CIT(A) that the delay in filing the appeal had occurred due to belated receipt of assessment order.

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

5. I heard the rival contentions and perused the material available on record. On a perusal of the order of the CIT(A), it would be evident that the CIT(A) dismissed the appeal without discussing as to how the said explanation does not constitute reasonable cause, merely dismissed the appeal which is untenable in law. Therefore, I restore the matter back to the file of the CIT(A) to decide the issue

in the appeal on merits in accordance with law after affording reasonable opportunity of hearing to the appellant.

6. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

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

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

Cochin, Dated: 28<sup>th</sup> 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