

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

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA No. 862/Coch/2025  
Assessment Year: 2019-20**

Kallidumbil Nechithadathi Shajahan ..... Appellant  
Nechithadathil, Puthyr, Pallikkal  
Devathiyal, Malappuram 673636  
[PAN: JCBPS9648E]

vs.

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

Assessee by: Shri Raghunathan, Advocate  
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 29.09.2025 for Assessment Year (AY) 2019-20.

2. Brief facts of the case are that the appellant is an individual engaged in the business of wholesale trade of dry fruits, chocolates, etc. No regular return of income for AY 2019-20 was filed by the appellant. However, based on the information that the appellant had made imports aggregating to Rs. 30,23,148/- the AO formed an opinion that income escaped assessment to tax. Accordingly, issued a notice u/s. 148 of the Income Tax Act, 1961 (the Act) on

05.04.2023 after complying with the procedures laid down u/s 148A of the Act. The appellant neither complied with the notice u/s. 148 nor filed the information sought for by the AO. In the circumstances the AO made addition of Rs. 38,75,086/- treating the entire imports as unexplained expenditure of the appellant.

3. Being aggrieved, an appeal was filed before the CIT(A) with a delay of 118 days. The CIT(A) had dismissed the appeal in limine without condoning the delay rejecting the explanation of the appellant that stating that medical ground cannot be accepted because no medical certificate was produced for the delay of 124 days.

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. The appellant had taken plea that he was continuously ill even during 2025. Despite the fact that no medical certificate was produced, keeping in view his chronic ill health conditions in the preceding year the CIT(A) ought to have condoned the delay of 118 days and adjudicated the issue in the appeal on merits. Therefore, I remand the matter back to the file of the CIT(A) for de novo disposal of the appeal 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

Assistant Registrar  
ITAT, Cochin