

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

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

**ITA No. 716/Coch/2025
Assessment Year: 2015-16**

Koyamu Kakkat Appellant
K.K. House, Odayalathodi, Kallithodi Road
Chungam, Feroke, Kozhikode 673631
[PAN: BXYPK2972H]

vs.

The Income Tax Officer, Ward-2(3), Kozhikode Respondent

Assessee by: ----- None -----
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 06.11.2025
Date of Pronouncement: 19.11.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC) dated 13.08.2025 for Assessment Year (AY) 2015-16.

2. Brief facts of the case are that appellant is an individual. The return of income for AY 2015-16 was filed on 31.08.2016 declaring total income of Rs. 8,96,870/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward 2(1), Kozhikode vide order dated 29.12.2017 passed u/s. 143(3) of the

Act at a total income of Rs. 71,80,500/-. While doing so, the AO made addition of Rs. 62,83,625/- on account of alleged discrepancy in the gross receipts as per Form 26AS with regard to gross receipts credited to Profit & Loss A/c.

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

4. On further appeal before this Tribunal, this Tribunal in ITA No. 228/Coch/2025 vide order dated 16.05.2025 remitted the matter back to the file of the AO for de novo assessment. Meanwhile, the AO had proceeded with levy of penalty for concealment of income and levied penalty of Rs. 19,60,490/- u/s. 271(1)(c) of the Act vide order dated 24.03.2005.

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

6. When the appeal was called on nobody appeared on behalf of the assessee despite due service of notice of hearing. Therefore, we proceeded to dispose of the appeal after hearing the learned Sr. DR.

7. At the outset, we find that the quantum appeal was remitted back to the file of the AO vide order dated 16.05.2025 in ITA No. 228/Coch/2025. Therefore, in terms of section 275(1)(a) of the Act the present appeal is also remanded back to the file of AO.

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

Order pronounced in the open court on 19th November, 2025.

Sd/-
(MANU KUMAR GIRI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 19th 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