

आयकर अपीलीय अधिकरण न्यायपीठ, कोचीन  
**IN THE INCOME TAX APPELLATE TRIBUNAL, COCHIN**

माननीय इंटूरी रामा राव, लेखा सदस्य एवं  
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष  
**BEFORE HON'BLE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI HON'BLE MANU KUMAR GIRI, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No. 740/Coch/2025  
निर्धारण वर्ष /Assessment Year: 2020-21

The Income Tax Officer,  
Ward-2,  
Aluva.

**Vs.** Tachethu Yohannan Jose,  
Thachethu House,  
Pattimattom,  
Ernanakulam – 683 562.  
PAN: AKBPJ 6727G

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri Abraham Thomas, C.A  
: Smt. Leena Lal, Snr AR

सुनवाई की तारीख/Date of Hearing

: 06.11.2025

घोषणा की तारीख /Date of Pronouncement

: 28.11.2025

**आदेश / O R D E R**

**PER MANU KUMAR GIRI (Judicial Member):**

The captioned appeal filed by the Revenue is directed against order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi ['CIT(A)' in short] dated 06.08.2025 for Assessment Year 2020-21.



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2. The brief facts of the case are that the Assessing Officer (A.O.) passed ex-order u/s. 147 r.w.s 144 of the Income-tax Act, 1961 (hereinafter "the Act") dated 07.02.2025 making addition of Rs.84,66,408/- on account of unexplained money u/s.69A of the Act. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A) who partly allowed the appeal.

3. Aggrieved, Revenue is in appeal before us.

4. Before us, the Ld. Snr A.R for Revenue read out entire grounds which are in nature of arguments. The Ld. A.R relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

5. We have heard the rival submissions and perused the record and find that the assessment order passed is ex-parte. We further find that in the appellate proceedings before the Id.CIT(A), the assessee was not able to file proper evidence to prove cultivation. However, the Id.CIT(A) has estimated the profit from selling pineapples at 8% of the gross turnover [8% of Rs.84,66,408/- =Rs.6,77,313/-]. We have deliberated our thought to the facts of the case and find that the view



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taken by the Id.CIT(A) is reasonable and justified. We are fully agree with the findings of the Id.CIT(A) hence affirm the same.

6. In the result, appeal filed by the Revenue is dismissed.

*Order pronounced on 28<sup>th</sup> day of November, 2025 at Cochin.*

**Sd/-**

(इंटूरी रामा राव)

**(Inturi Rama Rao)**

**लेखा सदस्य /Accountant Member**

**Sd/-**

(मनु कुमार गिरि)

**(Manu Kumar Giri)**

**न्यायिक सदस्य / Judicial Member**

Cochin, दिनांक/Dated: 28<sup>th</sup> November, 2025.

EDN, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF