

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

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

**ITA No. 779 & 780/Coch/2025
Assessment Year: 2017-18& 2019-20.**

Punnilath Meeras Rasheed, Appellant
Punnilath, Allapra P O,
Vengola, Allapra, Ernakulam, vs.
Kerala- 683 556.
[PAN: AIZPR7963G]

Income Tax Officer, Ward-3, Aluva Respondent

Assessee by: K P Pradeep, Adv
Revenue by: Smt. Leena Lal, Snr AR

Date of Hearing: 07.11.2025
Date of Pronouncement: 25.11.2025

ORDER

PER MANU KUMAR GIRI, JM:

These appeals filed by the assessee are directed against the orders of the National Faceless Appeal Centre, Delhi ["CIT(A)" in short] dated 12.06.2025 and 05.08.2024 for Assessment Years (AYs) 2017-18 and 2019-20 respectively.

2. The registry has noted 358 days delay in filing appeal for AY 2019-20 before this Tribunal. For the reasons stated in the petition alongwith affidavit, we find the reason as sufficient cause, hence condone the delay and admit the same for adjudication.

3. Brief facts of the cases are that the assessee is an individual as per data available with the department has provided by the bank authorities the assessee had made large cash deposit in his Corporation Bank, Angamaly accounts during the demonetization. On analysis his bank account it was think that a cash deposit of rupees he was made during the demonetization. During the assessment proceeding despite notice none appeared for the assessee hence, assessment was completed under section 144 by invoking provisions of section 115BBE.

4. The appellant challenged the order of the assessing officer for AY 2017-18 before the learned CIT(A) who dismissed the appeal in limine on account of delay of 1557 days in filing the appeal. For AY 2019-20, the Id.CIT(A) partly allowed the appeal.

5. Now the appellant is in appeal before us. We have gone through the Hon'ble High Court order dated 19.01.2023 and certified copy received by the assessee, we find that there is no delay in filing appeal before the Id.CIT(A). Hence, we remit this appeal for AY 2017-18 back to the file of the Id.CIT(A) to hear the appeal on merits. Needless to say, the CIT(A) before proceeding to hear the appeal on merits will afford proper and adequate opportunity of the assessee.

6. For AY 2019-20, we also find that the Id.CIT(A) has not given proper opportunity to file requisite documents/evidence [as per Ground Nos. C, F and para 19 of the impugned order]. Hence, we remit this appeal for AY 2017-18 back to the file of the Id.CIT(A) to hear the appeal on merits. The CIT(A) before proceeding to hear the appeal on merits will afford proper and adequate opportunity of the assessee

7. In the result, both the appeals filed by assessee are allowed for statistical purposes.

Order pronounced in the open court on 25th November, 2025 at
Cochin.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(MANU KUMAR GIRI)
JUDICIAL MEMBER

Cochin, Dated: 25th November, 2025
K.B

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File