

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

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

**ITA No. 765/Coch/2025
Assessment Year: 2017-18**

Sureshkumar Kuttappan Kailathu, Appellant
Manipuram, Koduvally, Calicut,
Kerala –673 584.
[PAN: BESP6954A] vs.

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

Assessee by: Mr.Richard Mathews, C.A,
Revenue by: Mr.Sanjit Kumar Das, CIT DR

Date of Hearing: 06.11.2025
Date of Pronouncement: 25.11.2025

ORDER

PER MANU KUMAR GIRI, JM:

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi [‘CIT(A)’ in short] dated 27.09.2023 for Assessment Year 2017-18.

2. At the outset the registry has noted delay of 691 days delay in filing the appeal before this Tribunal. We have gone through the condonation petition and find the reasons as ‘sufficient cause’ hence condone the delay and admit the appeal for adjudication.

3. The brief facts of the case are that the Assessing Officer (A.O.) passed ex-order u/s. 144 r.w.s. 147 r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") dated 30.03.2022 by making an addition of Rs.33,43,33,750/- u/s.69A r.w.s.115BBE of the Act. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A). However, the learned CIT(A) confirmed the main addition however, partly allowed the appeal.

3. Aggrieved, assessee is in appeal before us.

4. Before us, the Ld. AR for assessee read out para 4 and 5 of the impugned order wherein in a chart of notices issued and compliance received are shown before both authorities below. He further submitted that both authorities passed orders in haste and adequate opportunity has not been provided. He has referred three email id's which were sometimes bounced and sometimes delivered. The Ld. D.R relied upon the order of the Id. CIT(A) and pleaded for the dismissal of the appeal.

5. Though we some extent concur with the submissions of Ld. DR, however, keeping in mind the natural justice, we are of the view that the assessee may be granted opportunity to file submissions and evidence, if any before the AO. Having perused both charts, we are of the considered view that the notices issued/sent through three email id's, sometimes show mail delivered and sometimes bounced which is

contrary. Since, both proceedings are virtually ex-parte, therefore, the impugned order is set aside and the appeal is restored back to the appeal file to the AO for de novo assessment on merit as per law. The AO shall proceed for hearing the de novo assessment on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which AO shall be at liberty to proceed with the de novo assessment proceedings on merits as per law. The Ld. AR of the assessee also assured us that the assessee will prosecute the case diligently before the authorities below.

6. In the result, appeal filed by the assessee is 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