

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

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

**ITA No. 602/Coch/2025
Assessment Year: 2022-23**

Ajoykumar Bera, Appellant
Vinod Villa, Padukkad,
Viyyoor, Thrissur,
Kerala- 680 010. vs.
[PAN: ADQPB2532F]

Income Tax Officer, Ward-1(1), Thrissur Respondent

Assessee by: None
Revenue by: Smt. Leena Lal, Snr AR

Date of Hearing: 04.11.2025
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 27.06.2025 for Assessment Year 2022-23.

2. The brief facts of the case are that the Assessing Officer (A.O.) passed order u/s. 143(3) r.w.s 144B of the Income-tax Act, 1961 (hereinafter "the Act") dated 15.03.2024, assessing the total income at Rs.1,17,65,856/-. Aggrieved by the said order, the assessee preferred

an appeal before the Ld. CIT(A). The Ld. CIT(A), however, observed that the assessee had neither complied with the notices issued nor filed any documentary evidences in support of its grounds. In view of the above, the learned CIT(A) dismissed the appeal of the assessee and upheld the action of the A.O.

3. Aggrieved, assessee is in appeal before us.

4. Before us, the Ld. Counsel for assessee submitted that the assessee may be given more chance to adduce evidence and submissions. The Ld. D.R relied upon the order of the Ld.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. Accordingly, the impugned order is set aside and the appeal is restored back to the appeal file to the Ld. CIT(A) for hearing on merits. The Ld.CIT(A) shall proceed for hearing the appeal 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 Ld.CIT(A) shall be at liberty to proceed with the appeal 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 Ld. CIT(A).

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