

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

**Before Shri Inturi Rama Rao, Accountant Member &  
Shri Sonjoy Sarma, Judicial Member**

**ITA No.323/Coch/2025  
Assessment Years: 2020-21**

<b>Paloor Soman Rajeev</b>  KKP Building, Idukki Colony P O, Cheruthony, Idukki 685602, Kerala. <b>PAN : AKZPR9669R.</b>	v.	<b>ITO, Thodupuzha</b>
(Appellant)		(Respondent)

Appellant by : Shri Sreeraj, CA  
Respondent by : Smt. Leena Lal, Snr AR.

Date of Hearing : 05.06.2025  
Date of Pronouncement : 13.06.2025

**ORDER**

**Per Sonjoy Sarma:**

This appeal is filed by the assessee against the order dated 10.03.2025 by the National Faceless Appeal Centre (hereinafter referred to as 'CIT(A)'] for the assessment year 2020-21.

2. Brief facts of the case are that the assessee has filed return of income for assessment year 2020-21 declaring total income of Rs.5,42,320/- and claiming agricultural income as exempt income at Rs.45 lakhs. The case of the assessee was selected under e-assessment scheme in order to scrutinize substantial increase in agricultural income as compared to that shown in preceding return and to verify the genuineness of the agricultural income and the agricultural activity of the assessee. The Assessing Officer issued statutory notices u/s 143(2) and 142(1) of the Act were served

through both electronically and designated verification unit but no response from the assessee was received. Therefore, a final show-cause notice was issued u/s 144 of the Act providing the assessee a last opportunity to present its case and there was also no response received from the assessee. In the absence of any documentary evidence or explanation from the assessee, the Assessing Officer proceeded to make best judgment u/s 144 of the Act and treated the entire agricultural income of Rs.45 lakhs as unexplained income and assessed the income of the assessee at Rs.50,42,320/-.

3. Aggrieved by the above order, the assessee preferred an appeal before the ld. CIT(A), however, the ld. CIT(A) dismissed the appeal of the assessee ex parte by confirming the order of the Assessing Officer without properly examining the various details or merits of the case.

4. At the time of hearing, the ld. AR stated that the ld. CIT(A) dismissed the appeal of the assessee without going into merits of the case and considering the materials submitted by the assessee. Therefore, ld. AR prayed for one more opportunity to present its case before the ld. CIT(A).

5. On the other hand, the ld. DR has fairly agreed to the fact that in the interests of justice, the Tribunal may remand back the matter to the file of the ld. CIT(A) with a direction to re-examine the issue afresh.

6. We, after hearing the rival submission and perusing the materials available on record, find that the appeal of the assessee was dismissed ex parte by the ld. CIT(A) confirming the order of the Assessing Officer without looking into merits of the case and

without applying any independent findings on the merits of the case. In the interests of justice and fair play, we deem it fit to remand back the whole issue to the file of the Id. CIT(A) with a direction to re-examine the issue afresh after giving due opportunity of being heard to the assessee in the remand proceedings. We also direct the assessee to file supporting documents in order to substantiate its claim before the Id. CIT(A) and the Id. CIT(A) will pass order in accordance with law.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 13.06.2025.

**Sd/-**  
**(Inturi Rama Rao)**  
**Accountant Member**

**Sd/-**  
**(Sonjoy Sarma)**  
**Judicial Member**

Cochin, Dated: 13.06.2025.  
*RS*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Concerned.
4. The CIT Concerned.
5. The DR, ITAT, Cochin.
6. Guard File.

Asst. Registrar/ITAT, Cochin