

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

Before Shri Chandra Poojari, AM & Shri George George K, JM

ITA No.313/Coch/2019 : Asst.Year 2012-2013

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| M/s.The Peringode Service Co-operative Bank Limited No.F-1552, Parassery PO Palakkad – 678 631. PAN : AACAP7294A. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.314/Coch/2019 : Asst.Year 2013-2014

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| M/s.The Kozhinjampara Service Co-operative Bank Limited, No.P.500, Kozhinjampara PO Palakkad – 678 555. PAN : AACAT4689F. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.315/Coch/2019 : Asst.Year 2013-2014

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| M/s.The Kanjikode Service Co-operative Bank Limited No.F-1199, Kanjikode PO Palakkad – 678 621 PAN : AAAAK6080B. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.318/Coch/2019 : Asst.Year 2011-2012

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| M/s.The Thadukkassery Service Co-operative Bank Limited, No.F-534, Keralassery PO Palakkad – 678 641. PAN : AAEAT6828L. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

Appellant by : Sri.Sivadas Chettoor
Respondent by : Sr.A.S.Bindhu, Sr.DR

ITA No.328/Coch/2019 : Asst.Year 2012-2013

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| M/s.Thalore Service Co-operative Bank Limited, No.435, Thalore PO Thrissur – 680 036. PAN : AACAT4739N. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

Appellant by : Smt.Meera V.Menon
Respondent by : Smt.A.S.Bindhu, Sr.DR

ITA No.330/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Puthupariyaram Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara, Kochi – 682 020. PAN : AAAAP1096Q. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.331/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Vazhithala Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAV4015B. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.332/Coch/2019 : Asst.Year 2013-2014

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| M/s.The Secretary, Alakode Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAA7937P. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.333/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Kanchiyar Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAK8407E. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.334/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Kattappana Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAT7092A. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.335/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, VannappuramService Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AABAT2324E. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.336/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Pambanar Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAABP1028P. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.337/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Kallar Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AABAT5093Q. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.338/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Peruvanthanam Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAP5407B. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.339/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Thodupuzha Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AADAT7946G. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.340/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Thankamany Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AADAT4571B. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.341/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Chenkara Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAABC0742M. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.342/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Vandiperiyar Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AABAV3245Q. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.343/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Amaravathy Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AACAT4881B. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.344/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, VAzhathope Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AADFV4646A. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.345/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Purapuzha Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AADAP4322J. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.346/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Upputhara Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAU3749B. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.347/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Medumattom Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AACAT3866G. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.348/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Kodikulam Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAK6147M. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.349/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Ayyappancoil Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAA3457E. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.350/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Arakulam Farmers Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAALA0637M. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.351/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Karimannoor Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAT3229M. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.352/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Thudanganad Service Co- operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AACAT5997N. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.353/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Malanad Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AADAM0401H. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

ITA No.354/Coch/2019 : Asst.Year 2014-2015

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| M/s.The Secretary, Kudayathoor Service Co-operative Bank Limited C/o.A Kumar, 28/3085-B, Parvathy Nivas, Tagore Nagar Kadavanthara Kochi – 682 020. PAN : AAAAT3227F. | Vs. | The Joint Director of Income-tax (I & CI) Kochi. |
| (Appellant) | | (Respondent) |

Appellants by : Sri.A.Kumar, Advocate
Respondent by : Smt.A.S.Bindhu, Sr.DR

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| Date of Hearing : 17.06.2019 | Date of Pronouncement : 18.06.2019 |
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ORDER**Per Bench :**

These appeals at the instance of the assessee are directed against separate order of the CIT(A). The orders of the CIT(A) arise out of the order passed u/s 272A(2)(c) r.w.s. 274 of the Income-tax Act, 1961.

2. The brief facts of the case are as follow:

The assessees in the above cases have challenged the imposition of penalty u/s 272A(2)(c) of the I.T.Act. At the very outset we notice that the assessees had raised a ground in all the above appeals that the orders levying penalty are ex parte orders and hence bad in law. When the assessee received notice u/s 274 of the I.T.Act show causing for why penalty should not be imposed, the assessee had sought time stating that the provisions of issuance of notice u/s 133(6) of the I.T.Act was challenged before the Hon'ble High Court and requested the Assessing Officer to await the outcome of the Hon'ble High Court's judgment. Further, it was stated that the assessee had sought time for producing the details called for in the notice issued u/s 133(6) of the I.T.Act stating that the documents called for are voluminous. Hence it contended that there was reasonable cause as mandated u/s 273B of the I.T.Act for not imposing penalty u/s 272A(2)(c) of the I.T.Act.

3. We have heard the rival submissions and perused the material on record. We find that in all the above cases, the Assessing Officer's have passed penalty orders without hearing the assessees. Therefore, in the interest of justice and equity, as a last chance, we are of the view that the assessees should be given one more opportunity of hearing in the above cases. For the limited purpose of hearing the assessee and to comply with the principle of natural justice, we restore the above cases to the Assessing Officer. The assessees shall co-operative with the Department and shall submit before the Assessing Officer that there is reasonable cause as mandated

u/s 273B for non-levy of penalty u/s 272A(2)(c) of the I.T.Act.
It is ordered accordingly.

4. In the result, the appeals filed by the assesseees are allowed for statistical purposes.

Order pronounced on this 18th day of June, 2019.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K.)
JUDICIAL MEMBER

Cochin ; Dated : 18th June, 2019.
Devdas*

Copy of the Order forwarded to :

1. The Appellants.
2. The Respondent.
3. The CIT, Kochi.
4. CIT(A)-I, Kochi.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)
ITAT, Cochin