

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

**Before Shri Chandra Poojari, AM & Smt.Beena Pillai, JM**

ITA No.	Name of branch of Kerala Gramin Bank FM Wing, KGB Head Office, AK Road, Malappuram PAN : AACAK1498D	Asst.Year
684/Coch/2022	Thondiyl	2013-2014
703/Coch/2022	Mangalapuram	2013-2014 (Q3)
704/Coch/2022	Mangalapuram	2013-2014 (Q4)
705/Coch/2022	Choondal	2013-2014
706/Coch/2022	Cohoondal	2014-2015
707/Coch/2022	Thrissur RO	2013-2014 (Q4)
708/Coch/2022	Thrissur RO	2013-2014 (Q4)
709/Coch/2022	Chengottukavu	2013-2014 (Q2)
710/Coch/2022	Chengottukavu	2013-2014 (Q3)
711/Coch/2022	Chengottukavu	2013-2014 (Q4)
712/Coch/2022	Chengottukavu	2013-2014 (Q4)
713/Coch/2022	Chelembra	2013-2014 (Q4)
714/Coch/2022	Chelembra	2013-2014 (Q4)
715/Coch/2022	Chelembra	2015-2016 (Q2)
716/Coch/2022	Chelembra	2015-2016 (Q3)
717/Coch/2022	Chokkad	2013-2014 (Q2)
718/Coch/2022	Chokkad	2013-2014 (Q3)
719/Coch/2022	Cherucode	2013-2014 (Q2)
720/Coch/2022	Cherucode	2013-2014 (Q2)
721/Coch/2022	Cherucode	2013-2014 (Q3)
722/Coch/2022	Cherucode	2013-2014 (Q3)
723/Coch/2022	Cherpulassery	2013-2014 (Q2)
724/Coch/2022	Cherpulassery	2013-2014 (Q2)
725/Coch/2022	Cherpulassery	2013-2014 (Q3)
726/Coch/2022	Cherpulassery	2013-2014 (Q3)
727/Coch/2022	Cheeral	2013-2014 (Q2)
728/Coch/2022	Cheeral	2013-2014 (Q2)
729/Coch/2022	Cheeral	2013-2014 (Q3)
730/Coch/2022	Cheeral	2013-2014 (Q3)
732/Coch/2022	Cheeral	2013-2014 (Q4)
733/Coch/2022	Cheeral	2014-2015 (Q1)
734/Coch/2022	Cheeral	2014-2015 (Q1)
735/Coch/2022	Koyalmannam	2013-2014 (Q2)
736/Coch/2022	Koyalmannam	2013-2014 (Q2)
737/Coch/2022	Koyalmannam	2013-2014 (Q3)
738/Coch/2022	Koyalmannam	2013-2014 (Q3)
739/Coch/2022	Eranhimangad	2013-2014 (Q2)
740/Coch/2022	Eranbhimangad	2013-2014 (Q2)
741/Coch/2022	Eranhimangad	2013-2014 (Q3)
742/Coch/2022	Eranhimangad	2013-2014 (Q3)
743/Coch/2022	Elankur	2013-2014 (Q2)
744/Coch/2022	Elankur	2013-2014 (Q2)
745/Coch/2022	Elankur	2013-2014 (Q3)
746/Coch/2022	Elankur	2013-2014 (Q3)
747/Coch/2022	Edavanna	2013-2014 (Q2)

748/Coch/2022	Edavanna	2013-2014 (Q2)
749/Coch/2022	Edavanna	2013-2014 (Q3)
750/Coch/2022	Edavanna	2013-2014 (Q3)
751/Coch/2022	Chalikkara	2013-2014 (Q2)
752/Coch/2022	Chalikkara	2013-2014 (Q2)
753/Coch/2022	Chalikkara	2013-2014 (Q3)
754/Coch/2022	Chalikkara	2013-2014 (Q3)
755/Coch/2022	Chalikkara	2013-2014 (Q4)
756/Coch/2022	Chalikkara	2013-2014 (Q4)
757/Coch/2022	Chalikkara	2013-2014 (Q1)
758/Coch/2022	Chalikkara	2014-2015 (Q1)
759/Coch/2022	Chalikkara	2015-2016 (Q2)
760/Coch/2022	Chalikkara	2015-2016 (Q2)
761/Coch/2022	Calicut City	2013-2014 (Q2)
762/Coch/2022	Calicut City	2013-2014 (Q2)
763/Coch/2022	Calicut City	2013-2014 (Q4)
764/Coch/2022	Calicut City	2013-2014 (Q4)
765/Coch/2022	Chungathara	2013-2014 (Q2)
766/Coch/2022	Chungathara	2013-2014 (Q2)
767/Coch/2022	Chungathara	2013-2014 (Q3)
768/Coch/2022	Chungathara	2013-2014 (Q3)
769/Coch/2022	Chakkittapara	2013-2014 (Q2)
770/Coch/2022	Chakkattapara	2013-2014 (Q3)
771/Coch/2022	Chakkittapara	2013-2024 (Q3)
772/Coch/2022	Chakkittapara	2013-2014 (Q4)
773/Coch/2022	Chakkittapara	2013-2014 (Q4)
774/Coch/2022	Chakkittapara	2015-2016 (Q2)
775/Coch/2022	Edachery	2013-2014 (Q2)
776/Coch/2022	Edachery	2013-2014 (Q2)
777/Coch/2022	Edachery	2013-2014 (Q3)
778/Coch/2022	Edachery	2013-2014 (Q3)
779/Coch/2022	Edachery	2013-2014 (Q4)
780/Coch/2022	Edachery	2013-2014 (Q4)
781/Coch/2022	Edachery	2013-2014 (Q4)
782/Coch/2022	Chamravattom	2013-2014 (Q4)
783/Coch/2022	Changaramkulam	2013-2014 (Q4)
784/Coch/2022	Ezhamkulam	2013-2014 (Q3)
785/Coch/2022	Thazhekod	2013-2014 (Q3)

Appellants by : Sri.Hardik Chordia, CA  
& Sri.Pratik Sadrani, CA

Respondents by :Smt.J M Jamuna Devi, Sr.AR

Date of Hearing : 12.09.2022	Date of Pronouncement : 12.09.2022
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## ORDER

### Per Bench :

These are group of 84 appeals at the instance of the assessee. The appeals are directed against separate orders of

the CIT(A). The relevant assessment years are 2013-2014 to 2015-2016. Common issues are raised in these appeals, hence, they were heard together and are being disposed of by this consolidated order.

2. The Registry has noted delay in filing these appeals (delay ranging from 10 days to 280 days). The orders of the CIT(A) are dated from July 2021 to April 2022). These appeals before the ITAT has been filed from the months of April 2022 to June 2022). The Hon'ble Apex Court (in Miscellaneous Application No. 21 of 2022 dated 10.01.2022), due to the pandemic situation has excluded the period from 15.03.2020 to 28.02.2022 in computing the period of limitation for any suit, appeal, application or proceedings. Further, as per judgment of the Hon'ble Apex Court, notwithstanding the actual balance period of limitation, all persons shall have a limitation period of 90 days from 01.03.2022. Further, the Hon'ble Supreme Court held that in the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, that larger period shall apply. In these cases, the appeals have been filed before ITAT in the month of March and April 2022 (i.e. well within the period of limitation contemplated by the Hon'ble Apex Court). Therefore, in view of the above judgment of the Hon'ble Apex Court, there is no delay in filing these appeals and we proceed to dispose of the same on merits.

3. The solitary issue raised in all these appeals is whether the CIT(A) has erred in confirming the Assessing Officer's

order u/s 200A of the I.T. Act, wherein he levied late fees u/s 234E of the I.T. Act for various quarters.

4. The brief facts of the case are as follows:

The assessee is Regional Rural Bank, having its branches in different parts in Kerala, formed with an object of serving rural people, in particular their banking needs. For the assessment years under consideration the assessee's branches filed TDS returns in Form No.26Q and Form No.24Q for various quarters belatedly. The Assessing Officer levied fees and interest u/s 234E r.w.s. 200A of the I.T. Act for late filing of Form 26Q and 24Q of the said quarters.

5. Aggrieved by the orders of the Assessing Officer, the assessee filed appeals before the first appellate authority. However, the CIT(A) confirmed the A.O.'s orders for levying fees u/s 234E of the I.T. Act. The CIT(A) in principle, agreed that the matter is squarely covered in favour of the assessee. However, the CIT(A) rejected the plea of the assessee on the ground that since the appeal has filed u/s 154 of the I.T. Act, there must exist a mistake apparent from record. However, in the instant case there is no mistake apparent from record. Thus, the CIT(A) has not gone into the merits of the case.

6. Aggrieved by the orders of the CIT(A), the assessee has filed these appeals before the Tribunal. The learned AR submitted that the issue raised is squarely covered in favour of the assessee by the following judicial pronouncements:-

- (i) The judgment of the Hon'ble Kerala High Court in the case of Olari Little Flower Kuries (P.) Ltd. v. UOI reported in (2022) 440 ITR 26 (Ker.)

- (ii) The Hon'ble Kerala High Court judgment in the case of M/s.Sarala Memorial Hospital v. Union of India & The Income Tax Officer (TDS) [WP(C) No.37775 of 2018 of 18<sup>th</sup> December, 2018]
- (iii) The judgment of the Hon'ble Kerala High Court in the case of Sanjeev Mathew & Co. v. ITO (TDS) (judgment dated 30.11.2021)
- (iv) The judgment of the Hon'ble Kerala High Court in the case of Headmaster, Government Upper Primary School v. ITO (TDS) (judgment dated 18.05.2022)
- (v) The order of the Cochin Bench of the Tribunal in the case of Travels Trails India Pvt. Ltd. V. ACIT TDS, Trivandrum, [ITA No168/Coch/2020 dated 10<sup>th</sup> June, 2020]
- (vi) The order of the Cochin Bench of the Tribunal in the case of Sri. Sabir Ali v. ACIT in ITA No.200/Coch/2021 & Ors (order dated 20.05.2022)

7. Apart from the above submission, as regards the contention of the CIT(A) that there is no mistake apparent from record, the learned AR contended that non-consideration of decision of Hon'ble jurisdictional High Court in itself is a mistake apparent from record as held by the Hon'ble Apex Court in the case of ACIT v. Saurashtra Kutch Stock Exchange Ltd. Reported in (2008) 305 ITR 227 (SC).

8. The learned Departmental Representative relied on the orders of the CIT(A).

9. We have heard rival submissions and perused the material on record. The assessee-branches have filed belatedly TDS returns for various quarters. The details of

branch of the assessee, TAN No. of branch, financial year, the quarters, date of filing of TDS returns, due date of filing of original TDS, late fee levied u/s 234E of the I.T.Act, Intimation dates, date of CIT(A)'s orders etc., are enclosed as Annexure-A to this order.

9.1 The Assessing Officer cannot make any adjustment other than one prescribed in section 200A of the Act. Prior to 01.06.2015, there was no enabling provision in section 200A of the Act for making adjustment in respect of statement filed by the assessee with regard to tax deducted at source by levying fees u/s 234E of the Act. The Parliament for the first time enabled the Assessing Officer to make adjustment by levying fees u/s 234E of the Act with effect from 01.06.2015. The Hon'ble jurisdictional High Court in the case of *Olari Little Flower Kuries (P.) Ltd. v. Union of India* reported in (2022) 440 ITR 26 (Ker.), has held that since provision of section 200A of the I.T.Act was amended to enable computation of fee payable u/s 234E of the I.T.Act at the time of processing of return and said amendment came into effect from 01.06.2015 (in view of CBDT Circular No.19 of 2015 dated 17.11.2015) intimations issued u/s 200A of the I.T.Act dealing with fee for belated filing of TDS returns for the period prior to 01.06.2015 were invalid and were to be set aside. Therefore, going by the dictum laid down by the Hon'ble jurisdictional High Court judgment in the case of *Olari Little Flower Kuries (P.) Ltd. v. Union of India (supra)*, the levy of late fee for the various quarters for financial years 2013-2014 and 2014-2015 cannot be sustained in order passed u/s 200A of the I.T.Act, prior to 01.06.2015.

9.2 It is to be mentioned that the judgment of the Hon'ble Kerala High Court in the case of *Sree Narayana Guru Smaraka Sangam Upper Primary School v. Union of India and Others reported in 392 ITR 457 (Ker.)* was primarily concerned with the constitutional validity of section 234E of the I.T. Act. The Hon'ble Kerala Court was not adjudicating the issue whether the amendment to section 200A of the I.T.Act with effect from 01.06.2015 has retrospective effect or not. As mentioned earlier, the amendment to section 200A of the I.T.Act whether it applicable from 01.06.2015 has been decided in favour of the assessee by the judgment of the Hon'ble Kerala High Court in the case of *Olari Little Flower Kuries (P.) Ltd. v. Union of India (supra)*.

9.3 The Hon'ble Kerala High Court in the case of *M/s.Sarala Memorial Hospital v. Union of India (supra)* has distinguished the Hon'ble Gujarat High Court judgment in the case of *Rajesh Kourani v. Union of India reported in (2017) 83 taxmann.com 137 (Gujarat)*. The Hon'ble Kerala High Court had disposed of the Writ Petition in favour of the assessee, stating that there is cleavage in judicial opinion and the judgment in the case of *Shri Rajesh Kourani v. Union of India (supra)* has not considered CBDT Circular No. 19 of 2015, which has clearly emphasized that the amendment would take effect only from 01.06.2016. Therefore, it was concluded by the Hon'ble Kerala High Court that the amendment relating to section 200A of the I.T.Act is prospective with effect from 01.06.2016. In view of the aforesaid reasoning and the

judgments of the Hon'ble jurisdictional High Court, cited supra, we allow the claim of the assessee.

9.4 Before concluding, it is to be mentioned that the CIT(A) rejected the plea of the assessee on the ground that since there is no mistake apparent from record, the appeals filed by the assessee as against orders passed u/s 154 of the I.T.Act cannot be entertained and dismissed the appeals of the assessee, without going into the merits of the case. The judgment of the Hon'ble jurisdictional High Court in the case of *M/s.Sarala Memorial Hospital v. Union of India & The Income Tax Officer (TDS) (supra)* was rendered on 18.12.2018. The intimation u/s 200A of the I.T.Act and the orders of the CIT(A) were passed much subsequent to 18.12.2018. Non-consideration of judgment of the Hon'ble jurisdictional High Court in itself is a mistake apparent from record as held by the Hon'ble Apex Court in the case of *ACIT v. Saurashtra Kutch Stock Exchange Ltd. (supra)*. Therefore, we hold that the CIT(A) was not legally correct in dismissing the appeals of the assessee, *in limine*. It is ordered accordingly.

10. In the result, the appeals filed by the assessees are allowed.

Order pronounced on this 12<sup>th</sup> day of September, 2022.

**Sd/-**  
**(Beena Pillai)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(Chandra Poojari)**  
**ACCOUNTANT MEMBER**

Bangalore; Dated : 12<sup>th</sup> September, 2022.  
Devadas G\*

Sr.No.	ITA No	Branch Name	Financial Year	Qtr.	Form Type	Due Date of Filing Retrun	Date of original TDS return filed	Amount of Late filing Levy
1	ITA 684/COCH/2022	Thondiyl	2012-13	Q3	26Q	1/15/2013	7-Feb-13	4600
2	ITA/747/COCH/2022	Edavanna	2012-13	Q2	24Q	10/15/2012	27-Nov-12	8600
3	ITA/748/COCH/2022	Edavanna	2012-13	Q2	26Q	10/15/2012	30-Dec-13	10081
4	ITA/749/COCH/2022	Edavanna	2012-13	Q3	24Q	1/15/2013	31-Jan-13	3200
5	ITA/750/COCH/2022	Edavanna	2012-13	Q3	26Q	1/15/2013	31-Jan-13	3200
6	ITA/761/COCH/2022	Calicut City	2012-13	Q2	24Q	10/15/2012	7-Dec-12	10600
7	ITA/762/COCH/2022	Calicut City	2012-13	Q2	26Q	10/15/2012	7-Dec-12	10600
8	ITA/763/COCH/2022	Calicut City	2012-13	Q4	24Q	5/15/2013	3-Jun-13	3800
9	ITA/764/COCH/2022	Calicut City	2012-13	Q4	26Q	5/15/2013	3-Jun-13	3800
10	ITA/782/COCH/2022	Chamravattom	2012-13	Q4	27Q	5/15/2013	24-Jun-13	8000
11	ITA/714/COCH/2022	Chelembra	2012-13	Q4	24Q	5/15/2013	3-Jun-13	3800
12	ITA/713/COCH/2022	Chelembra	2012-13	Q4	26Q	5/15/2013	3-Jun-13	3800
13	ITA/715/COCH/2022	Chelembra	2014-15	Q2	26Q	10/15/2014	15-Jan-15	8865
14	ITA/716/COCH/2022	Chelembra	2014-15	Q3	24Q	1/15/2015	9-Apr-15	16800
15	ITA/785/COCH/2022	Thazhekode	2012-13	Q3	24Q	1/15/2013	5-Mar-13	9800
16	ITA/783/COCH/2022	Changaramkulam	2012-13	Q4	24Q	5/15/2013	3-Jun-13	3800
17	ITA/727/COCH/2022	Cheeral	2012-13	Q2	24Q	10/15/2012	26-Nov-12	8400
18	ITA/728/COCH/2022	Cheeral	2012-13	Q2	26Q	10/15/2012	26-Nov-12	8400
19	ITA/729/COCH/2022	Cheeral	2012-13	Q3	24Q	1/15/2013	19-Mar-13	12600
20	ITA/730/COCH/2022	Cheeral	2012-13	Q3	26Q	1/15/2013	19-Mar-13	11665
21	ITA/731/COCH/2022	Cheeral	2012-13	Q4	24Q	5/15/2013	29-Jun-13	9000
22	ITA/732/COCH/2022	Cheeral	2012-13	Q4	26Q	5/15/2013	13-Jul-13	11800
23	ITA/733/COCH/2022	Cheeral	2013-14	Q1	24Q	7/15/2013	31-Jul-13	3200
24	ITA/734/COCH/2022	Cheeral	2013-14	Q1	26Q	7/15/2013	31-Jul-13	3200
25	ITA/739/COCH/2022	Eranhimangad	2012-13	Q2	24Q	10/15/2012	1-Jan-13	6000
26	ITA/740/COCH/2022	Eranhimangad	2012-13	Q2	26Q	10/15/2012	1-Jan-13	7896
27	ITA/741/COCH/2022	Eranhimangad	2012-13	Q3	24Q	1/15/2013	31-Jan-13	3200
28	ITA/742/COCH/2022	Eranhimangad	2012-13	Q3	26Q	1/15/2013	31-Jan-13	3200
29	ITA/751/COCH/2022	Chalikkara	2012-13	Q2	24Q	10/15/2012	26-Apr-13	21000
30	ITA/752/COCH/2022	Chalikkara	2012-13	Q2	26Q	10/15/2012	26-Apr-13	4586
31	ITA/753/COCH/2022	Chalikkara	2012-13	Q3	24Q	1/15/2013	26-Apr-13	20200
32	ITA/754/COCH/2022	Chalikkara	2012-13	Q3	26Q	1/15/2013	26-Apr-13	7665
33	ITA/755/COCH/2022	Chalikkara	2012-13	Q4	24Q	5/15/2013	18-Jun-13	6800
34	ITA/756/COCH/2022	Chalikkara	2012-13	Q4	26Q	5/15/2013	7-Jun-13	4600
35	ITA/757/COCH/2022	Chalikkara	2013-14	Q1	24Q	7/15/2013	31-Jul-13	3200
36	ITA/758/COCH/2022	Chalikkara	2013-14	Q1	26Q	7/15/2013	31-Jul-13	3200
37	ITA/759/COCH/2022	Chalikkara	2014-15	Q2	24Q	10/15/2014	31-Oct-14	3200
38	ITA/760/COCH/2022	Chalikkara	2014-15	Q2	26Q	10/15/2014	31-Oct-14	3200
39	ITA/719/COCH/2022	Cherucode	2012-13	Q2	24Q	10/15/2012	27-Nov-12	8600

40	ITA/720/COCH/2022	Cherucode	2012-13	Q2	26Q	10/15/2012	27-Nov-12	4471
41	ITA/722/COCH/2022	Cherucode	2012-13	Q3	24Q	1/15/2013	31-Jan-13	3200
42	ITA/721/COCH/2022	Cherucode	2012-13	Q3	26Q	1/15/2013	31-Jan-13	3200
43	ITA/743/COCH/2022	Elankur	2012-13	Q2	24Q	10/15/2012	27-Nov-12	8600
44	ITA/744/COCH/2022	Elankur	2012-13	Q2	26Q	10/15/2012	27-Nov-12	5985
45	ITA/745/COCH/2022	Elankur	2012-13	Q3	24Q	1/15/2013	14-Feb-13	6000
46	ITA/746/COCH/2022	Elankur	2012-13	Q3	26Q	1/15/2013	14-Feb-13	6000
47	ITA/775/COCH/2022	Edachery	2012-13	Q2	24Q	10/15/2012	26-Nov-12	8400
48	ITA/776/COCH/2022	Edachery	2012-13	Q2	26Q	10/15/2012	14-Jan-13	18200
49	ITA/777/COCH/2022	Edachery	2012-13	Q3	24Q	1/15/2013	20-May-13	17500
50	ITA/778/COCH/2022	Edachery	2012-13	Q3	26Q	1/15/2013	20-May-13	23825
51	ITA/779/COCH/2022	Edachery	2012-13	Q4	24Q	5/15/2013	18-Jul-13	12800
52	ITA/780/COCH/2022	Edachery	2012-13	Q4	26Q	5/15/2013	18-Jul-13	12800
53	ITA/781/COCH/2022	Edachery	2012-13	Q4	27Q	5/15/2013	18-Jul-13	4428
54	ITA/709/COCH/2022	Chengottukavu	2012-13	Q2	24Q	10/15/2012	11-Mar-13	10635
55	ITA/710/COCH/2022	Chengottukavu	2012-13	Q3	24Q	1/15/2013	16-May-13	15635
56	ITA/712/COCH/2022	Chengottukavu	2012-13	Q4	24Q	5/15/2013	3-Jun-13	3800
57	ITA/711/COCH/2022	Chengottukavu	2012-13	Q4	26Q	5/15/2013	3-Jun-13	3800
58	ITA/717/COCH/2022	Chokkad	2012-13	Q2	24Q	10/15/2012	1-Jan-13	8000
59	ITA/718/COCH/2022	Chokkad	2012-13	Q3	24Q	1/15/2013	5-Mar-13	9800
60	ITA/769/COCH/2022	Chakkittapara	2012-13	Q2	26Q	10/15/2012	19-Dec-12	5705
61	ITA/770/COCH/2022	Chakkittapara	2012-13	Q3	24Q	1/15/2013	19-Mar-13	5000
62	ITA/771/COCH/2022	Chakkittapara	2012-13	Q3	26Q	1/15/2013	19-Mar-13	4271
63	ITA/773/COCH/2022	Chakkittapara	2012-13	Q4	26Q	5/15/2013	7-Jun-13	4582
64	ITA/774/COCH/2022	Chakkittapara	2014-15	Q2	26Q	10/15/2014	7-Jan-15	5404
65	ITA/723/COCH/2022	Cherpulassery	2012-13	Q2	24Q	10/15/2012	27-Nov-12	6000
66	ITA/724/COCH/2022	Cherpulassery	2012-13	Q2	26Q	10/15/2012	27-Nov-12	7200
67	ITA/725/COCH/2022	Cherpulassery	2012-13	Q3	24Q	1/15/2013	31-Jan-13	3200
68	ITA/726/COCH/2022	Cherpulassery	2012-13	Q3	26Q	1/15/2013	5-Mar-13	9800
69	ITA/765/COCH/2022	Chungathara	2012-13	Q2	24Q	10/15/2012	27-Nov-12	8600
70	ITA/766/COCH/2022	Chungathara	2012-13	Q2	26Q	10/15/2012	27-Nov-12	6364
71	ITA/767/COCH/2022	Chungathara	2012-13	Q3	24Q	1/15/2013	14-Feb-13	6000
72	ITA/768/COCH/2022	Chungathara	2012-13	Q3	26Q	1/15/2013	14-Feb-13	6000
73	ITA/735/COCH/2022	Koyalmanam	2012-13	Q2	24Q	10/15/2012	27-Nov-12	8600
74	ITA/736/COCH/2022	Koyalmanam	2012-13	Q2	26Q	10/15/2012	27-Nov-12	8600
75	ITA/737/COCH/2022	Koyalmanam	2012-13	Q3	24Q	1/15/2013	14-Feb-13	6000
76	ITA/738/COCH/2022	Koyalmanam	2012-13	Q3	26Q	1/15/2013	14-Feb-13	6000
77	ITA 705/COCH/2022	Choondal	2012-13	Q4	26Q	5/15/2013	10-Jun-13	5200
78	ITA 706/COCH/2022	Choondal	2013-14	Q3	26Q	1/15/2014	8-Apr-14	8000
79	ITA/784/COCH/2022	Ezhamkulam	2012-13	Q3	24Q	1/15/2013	8-Feb-13	4800
80	ITA 703/COCH/2022	Mangalapuram	2012-13	Q3	24Q	1/15/2013	7-Feb-13	4600
81	ITA 704/COCH/2022	Mangalapuram	2012-13	Q4	24Q	5/15/2013	31-May-13	3200
82	ITA/708/COCH/2022	Thrissur Ro	2012-13	Q4	24Q	5/15/2013	3-Jun-13	3800

83	ITA/707/COCH/2022	Thrissur Ro	2012-13	Q4	26Q	5/15/2013	3-Jun-13	3800
84	ITA/772/COCH/2022	Chakkittapara	2012-13	Q4	24Q	5/15/2013	7-Jun-13	4600

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1. The Appellant.
2. The Respondent.
3. The CIT(A)-NFAC, Delhi
4. The Pr.CIT, concerned.
5. The DR, ITAT, Cochin.
6. Guard File.

Asst.Registrar/ITAT, Cochin