

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

**BEFORE SHRI SANJAY ARORA, AM AND SHRI ABY T. VARKEY, JM**

आयकर अपील सं/ I.T.A. No. 39/Coch/2023  
(निर्धारण वर्ष / Assessment Year: 2011-12)

Edappally Vadakkumbhagom Service Co-operative Bank Limited No. 1431 50/2240 Bank Building, Cheranellore Road, Elamakara, Edappally North, Ernakulam-682041.	<b>बनाम/</b> Vs.	ITO, Ward-1(5), Range-1, Non-Corporate, Kochi Kerala-682018.
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

SP. No. 12/Coch/2023  
Arising out of ITA. No.39/Coch/2023  
(निर्धारण वर्ष / Assessment Year: 2011-12)

Edappally Vadakkumbhagom Service Co-operative Bank Limited No. 1431 50/2240 Bank Building, Cheranellore Road, Elamakara, Edappally North, Ernakulam-682041.	<b>बनाम/</b> Vs.	ITO, Ward-1(5), Range-1, Non-Corporate, Kochi Kerala-682018.
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAAE2651G</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Shri Amaljith P. J (CA)
Revenue by:	Smt J. M Jamuna Devi, (Sr. AR)

सुनवाई की तारीख / Date of Hearing: 18/05/2023  
घोषणा की तारीख /Date of Pronouncement 05/06/2023



ITA No. 39/Coch/2023

SP. NO. 12/Coch/2023

A.Ys. 2011-12

M/s.Edappally Vadokkumbhagom

## आदेश / ORDER

### PER BENCH

This is an appeal preferred by the assessee Service Co-operative Bank Limited against the order of the Ld. CIT(A)/NFAC dated 21.12.2022 for AY 2011-12. Since both parties agree to hearing of the appeal on merits, we are inclined to dispose of the Appeal itself, so the Stay Petition filed has become infructuous and is dismissed.

2. At the outset, the Ld. AR of the assessee drew our attention to the order of the Ld. CIT(A)/NFAC dismissing the appeal is an ex-parte order and passed only on the ground that even though the matter was listed for two (2) days on 15.02.2021 and 19.12.2022, the assessee failed to respond by observing “*till date nothing has been heard from the assessee/appellant on the deficiencies and question raised vide letter dated on 26.02.2021*”. According to the Ld. CIT(A), since no explanation whatsoever has been offered by the assessee to justify its claim/grounds of appeal, he was of the opinion that the assessee is not interested in adjudication of the appeal it filed. Therefore, he dismissed the appeal. In this regard, the Ld. AR drew our attention to the written submission filed before the Ld. CIT(A) on 19.12.2022 which was uploaded in the income tax portal which fact stands proved by filing of acknowledgment No. 852236631191222 which is found placed at page no. 21 of the PB. Therefore, the reasons given by the Ld. CIT(A) for dismissing the appeal ex-parte qua the assessee cannot be countenanced. And after perusal of the acknowledgement (supra) filed by assessee, even the Ld. DR could not controvert the fact that assessee had in-fact filed the written submission/documents before the



ITA No. 39/Coch/2023

SP. NO. 12/Coch/2023

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Ld. CIT(A) on 19.12.2022, [*when the matter was fixed for last hearing before the Ld. CIT(A)*]. In the light of the aforesaid crucial facts, the impugned order of Ld. CIT(A) suffers from the vice of non-application of mind. And therefore, the impugned order is set aside and the appeal is restored back to the file of the Ld. CIT(A)/NFAC; and the Ld. CIT(A) is directed to decide the appeal as per sub-section (6) of section 250 of the Act after hearing the assessee.

3. In the result, the appeals of the assessee are allowed for statistical purposes and Stay Petition stands dismissed.

Order pronounced in the open court on this 05/06/2023.

Sd/-  
(SANJAY ARORA)  
ACCOUNTANT MEMBER

Sd/-  
(ABY T. VARKEY)  
JUDICIAL MEMBER

Cochin; Dated : 05/06/2023.  
*Vijay Pal Singh, (Sr. PS)*

Copy to :

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

Asst. Registrar/ITAT, Cochin