

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

Before Shri Sanjay Arora, AM & Shri Manomohan Das, JM

ITA No.185/Coch/2023: Asst.Year:2019-2020

Decent Junction Service Co-operative Bank Limited, Q133 Chentapure PO Kollam – 691 577 [PAN: AABAD6583F]	vs.	The Income Tax Officer Ward 2(1) Kollam.
(Appellant)		(Respondent)

Appellant by: Sri. R. Krishnan, CA  
Respondent by: Smt.J.M.Jamuna Devi, Sr.DR

Date of Hearing : 04.09.2023	Date of Pronouncement: 29.09.2023
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**ORDER**

Per Sanjay Arora, AM:

This is an Appeal by the Assessee agitating the dismissal of its appeal contesting the denial of deduction under section 80P of the Income-tax Act, 1961 ('the Act') on processing of its return of income for assessment year (AY) 2019-2020 vide Intimation u/s.143(1) dated 15.6.2020, by the Commissioner of Income-tax (Appeals), Income Tax Department [CIT(A)] vide order dated 13.02.2023.

2. The denial of deduction u/s.80P in the instant case has been on account of application of s.80AC of the Act, which, with effect from 01.04.2018, bars the claim of deduction, *inter alia*, under any provision falling under Chapter VI-A (Part-C), where not made per a return filed within the time specified u/s.139(1). The return in the instant case has been admittedly filed on 25.9.2020, i.e., beyond the extended period of time allowed for filing the original return, i.e., 31.10.2019. The claim u/s.80P, made at Rs.2,75,14,814, was accordingly disallowed vide Intimation u/s.143(1), raising a demand for Rs.1,19,32,73.

3. The issue before us is the maintainability of the Revenue's action in denying the assessee its claim for deduction u/s.80P on processing u/s.143(1)(a). This Tribunal has, vide a detailed order in *Kollad Service Co-operative Bank Ltd. & Ors. v. ITO*(in ITA No.95/Coch/2023, dated 25.9.2023), found the adjustment u/s.143(1)(a)(ii), which has been applied in the instant case as well, as not maintainable, as indeed u/s. 143(1)(a)(v) where the same is prior to 01.04.2021, i.e., the date on which the corresponding amendment, i.e., with reference to sec.80AC, stands made in sec.143(1)(a)(v). As explained therein, the adjustment is outside the scope of s. 143(1)(a)(ii), while that u/s. 143(1)(a)(v) could not be given effect to prior to 01/4/2021, as obtains in the instant case.

4. No contrary argument stands advanced, or decision relied upon by the Revenue; that cited by it in *Kollad SCB Ltd.* (supra) found distinguishable. The appellant has in fact placed decisions by the Tribunal, holding to the same effect, in its compilation. Under the circumstances, we find little merit in the Revenue's case, and the assessee, accordingly, succeeds. We decide accordingly.

5. In the result, the assessee's appeal is allowed.

*Order pronounced on September 29, 2023 under Rule 34 of The Income Tax  
(Appellate Tribunal) Rules, 1963*

Sd/-  
(Manomohan Das)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Cochin; Dated: September 29, 2023  
Devadas G\*

Copy to:

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
4. The Sr. DR, ITAT, Cochin.
5. Guard File.

Assistant Registrar  
ITAT, Cochin