

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

**Before Shri Satbeer Singh Godara, Judicial Member &  
Shri Amarjit Singh, Accountant Member**

ITA No.795/Coch/2023  
Assessment Year: 2011-2012

Santhigram Service Co-operative Society Limited Santhigram P.O. Erattayar, Idukki District 685 515 <b>PAN : AAGAS1663N.</b>	v.	The Income Tax Officer Ward – 2, Thodupuzha.
(Appellant)		(Respondent)

Appellant by : ----- None -----  
Respondent by : Smt. V. Swarnalatha, Sr. D.R.

<b>Date of Hearing : 12.08.2024</b>	<b>Date of Pronouncement : 12.08.2024</b>
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**ORDER**

**Per Bench :**

This assessee's appeal for A.Y. 2011-12 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1056582140(1) dated 27.09.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

The case was called twice. None appeared on behalf of the assessee. Therefore, we proceed to hear the appeal *ex parte* qua the assessee.

2. The Revenue vehemently argues that both the lower authorities have rightly disallowed the assessee's section 80P deduction claim once it was raised for the first time in a return filed in response to the 148 notice issued by the Assessing Officer. She quotes section 80A(5) of the Act that both the

learned authorities have rightly declined the assessee's section 80P deduction claim in very terms. We note in this factual backdrop that the assessee had indeed filed its return claiming section 80P deduction for the first time in sections 148/147 proceedings. And that section 80A(5) of the Act nowhere distinguishes between the return(s) filed under various provisions, i.e. section 139(1) or in section 148 or in any other proceedings; as the case may be. We accordingly invoke stricter interpretation as per Commissioner of Customs v. Dilip Kumar & Co. [2018] 9 SCC 1 (SC) (FB) that once section 80A(5) itself does not exclude "a return" filed u/s. 148 for the purpose of section 80P deduction, the assessee's claim could not have been rejected in the lower proceedings. The assessee's sole substantive ground of section 80P claim succeeds in principle and the learned Assessing Officer is directed to verify all the necessary facts for framing his consequential computation as per law.

3. In the result, assessee's appeal is allowed in above terms.

Order pronounced in the open court on this 12<sup>th</sup> Day of August, 2024.

**Sd/-**  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Sd/-**  
**(Amarjit Singh)**  
**Accountant Member**

Cochin ; Dated : 12<sup>th</sup> August, 2023.  
Devadas G\*

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