

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

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Judicial Member

ITA Nos. 742 to 744/Coch/2023
(Assessment Years: 2010-11, 2012-13 & 2017-18)

Vellikulangra Service Co-op. Bank Ltd. Vellikulangra P.O. Thrissur 680693 [PAN: AAABV0470H]	vs.	The Income Tax Officer- 2(3) Aayakar Bhvan Sakthan Thampuram Nagar Thrissur 680001
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Shri Sanjit Kumar Das, CIT-DR

Date of Hearing:	13.08.2024
Date of Pronouncement:	25.09.2024

ORDER

Per Bench

These assessee's three appeals arise against orders of the National Faceless Appeal Centre, Delhi [CIT(A) in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act) as below: -

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	742/Coch/2023	2010-11	ITBA/NFAC/S/250/2023-24/1056611182(1)	27.09.2023
2	743/Coch/2023	2012-13	ITBA/NFAC/S/250/2023-24/1056612100(1)	27.09.2023
3	744/Coch/2023	2017-18	ITBA/NFAC/S/250/2023-24/1056614087(1)	27.09.2023

Case called twice. None appears at assessee's behest. We accordingly proceed exparte.

2. It emerges at the outset with the able assistance coming from the Revenue side that the learned CIT(A)/NFAC has passed three exparte orders, inter alia, confirming the Assessing Officer's finding disallowing section 80P deduction claimed at the assessee's behest; and that too, without dealing with the relevant factual matrix of the corresponding issue(s) involved as contemplated u/s. 250(6) of the Act requiring him to pin point and determine followed by a detailed discussion thereon. Faced with this situation, we deem it appropriate in the larger interest of justice to restore assessee's three instant appeals back to the CIT(A) for his afresh appropriate adjudication .

3. These assessee's appeals are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced on 25th September, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 25th September, 2024

n.p.

Copy to:

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

By Order

Assistant Registrar
ITAT, Cochin