

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

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

**ITA No. 381/Coch/2023**  
(Assessment Year: 2018-19)

West Eleri Vanitha Service Co-op. Society Ltd. West Eleri, Nileshtar Kasaragod 671314 [PAN: AAAAW5564C]	vs.	The Income Tax Officer Ward-1 & TPS, Kasaragod
(Appellant)		(Respondent)

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

Date of Hearing:	12.08.2024
Date of Pronouncement:	25.09.2024

**ORDER**

Per Bench

This assessee's appeal for A.Y. 2018-19 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2022-23/1050936347(1) dated 18.03.2023, in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. It appears at the outset that there is hardly had any need for us to give detailed consideration to the assessee's sole substantive grievance seeking to reverse both the learned lower authorities action disallowing its section 80P deduction claimed by

way of section 143(1)(a) processing dated 31.05.2019 as upheld in the lower appellate ex-parte discussion. This is for the precise reason that the legislature has amended section 143(1)(a)(v) enabling provision to this effect by way of amendment in the Finance Act, 2021 w.e.f. 01.04.2021 whereas the impugned assessment order is AY 2018-19. Meaning thereby that both the learned lower authorities could not have invoked s.143(1)(a)(v) “processing” retrospectively for disallowing assessee’s impugned section 80P deduction. We accept the assessee’s instant sole substantive ground in very terms. Ordered accordingly.

3. This assessee’s appeal is allowed.

Order pronounced in the open court on 25<sup>th</sup> September, 2024.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 25<sup>th</sup> 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