

IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH : COCHIN

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

I.T.A.No.93/COCH./2023
Assessment Year 2018-2019

Perambra Vanitha Sahakarana Sangham, INVESTMENT 1240 Malikandy Complex, Perambra, Koyilandy, KOZHIKODE – 673 525. PAN AABAP2453L KERALA.	vs.	The Income Tax Officer, Ward – 2 (3), CALICUT – 673 001. KERALA.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Smt. V. Swarnalatha, Sr. DR

Date of Hearing :	21.08.2024
Date of Pronouncement :	25.09.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal, for assessment year 2018-2019, arise against the CIT(A)-National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2022-23/1047674857(1), dated 28.11.2022, in proceedings u/s.143(1) of the Income Tax Act, 1961 (in short "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 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. Delay of 252 days in filing the appeal before the learned CIT(A) is condoned in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law

long back that all such technical aspects must make a way for the cause of substantial justice.

4. This assessee's appeal is allowed in above terms.

Order pronounced in the open Court on 25.09.2024.

Sd/-
[AMARJIT SINGH]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Cochin, Dated 25th September, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A) concerned.
4.	The CIT concerned
5.	The D.R. ITAT, Cochin Bench, Cochin.
6.	Guard File.

//By Order//

//True copy//

Sr. Private Secretary, ITAT, Cochin Bench,
Cochin