

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

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

ITA No.631/Coch/2023 : Asst.Year 2011-2012

Erimayur Service Co-operative Bank Limited No.P.507 Erimayur PO Palakkad - 678546 PAN : AAAAT8592R.	v.	The Income Tax Officer Ward - 5 Palakkad.
(Appellant)		(Respondent)

Appellant by : Sri.C.A.Jojo, Advocate
Respondent by : Smt.V.Swarnalatha, Sr.DR

Date of Hearing : 13.08.2024	Date of Pronouncement : 25.09.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.631/Coch/2023 for assessment year 2011-2012 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2023-24/1055031191(1) dated 10.08.2023, in proceedings u/s.143(3) r.w.s. 147 of the Income-tax Act, 1961; in short "the Act" hereinafter.

Heard both the parties. Case file perused.

2. Learned counsel representing the assessee first of all presses for its challenge to validity of the impugned reopening without even placing corresponding reasons recorded by the Assessing Officer. He quotes hon'ble apex court decision in GKN Driveshafts (India) Ltd. v. ITO (2003) 259 ITR 19 (SC) that the reopening is sustainable in law. We are unable to

express any opinion qua validity of the impugned reopening once the corresponding reasons do not form part of the case records. That being the case, the assessee's instant first and foremost ground is rejected.

3. Next comes the issue of assessee's sec.80P deduction claim because of non-compliance of sec.80A(5) of the Act requiring the same to be raised in "a return" than by any other mode. Learned counsel submits that the assessee had filed its return post facto the Assessing Officer's assessment framed on 15.12.2016. We are of the considered view that such a return which is filed post facto assessment is hardly a return satisfying the parameters of sec.139 of the Act. We thus found no reason to accept assessee's instant latter substantive ground on merits as well. Rejected accordingly.

4. This assessee's appeal ITA No. 631/Coch/2023 is dismissed.

Order pronounced in the open court on this 25th day of September, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 25th September, 2024.

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