

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

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

ITA No.500/Coch/2023 : Asst.Year 2014-2015

ITA No.501/Coch/2023 : Asst.Year 2016-2017

ITA No.502/Coch/2023 : Asst.Year 2017-2018

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| Iriveri Service Co-operative Bank Limited, PO Iriveri Kannur – 670 614. PAN : AAAAI1426R. | v. | The Income Tax Officer Ward Kannur. |
| (Appellant) | | (Respondent) |

Appellant by : --- None ---

Respondent by : Smt.V.Swarnalatha, Sr.DR

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| Date of Hearing : 13.08.2024 | Date of Pronouncement : 25.09.2024 |
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ORDER

Per Bench :

These assessee's three appeals ITA Nos.500/Coch/2023, 501/Coch/2023 & 502/Coch/2023, arise against the CIT(A)/NFAC, as many DIN & Order Nos.ITBA/NFAC/S/250/2023-24/1052678131(1) (for asst.year 2014-2015), ITBA/NFAC/S/250/2023-24/1052678214(1) (for asst.year 2016-2017), ITBA/NFAC/S/250/2023-24/1052678398(1) (for asst.year 2017-2018), all dated 09.05.2023, in proceedings u/s.143(3) of the Income-tax Act, 1961; in short "the Act" hereinafter, assessment year-wise, respectively.

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

2. Learned DR submits at the outset that both the lower authorities have rightly disallowed the assessee's section 80P deduction claim herein; involving varying sums, for the reason that it failed to satisfy all the statutory conditions stipulated therein. She could hardly dispute the clinching fact that the NFAC's order has nowhere decided the assessee's substantive grounds on merits as contemplated u/s.250(6) of the Act requiring it to frame points for determination followed by a detailed adjudication thereupon. Faced with the situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the NFAC for it's afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's risk and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

3. These assessee's three appeals ITA Nos. 500/Coch/2023, 501/Coch/2023 & 502/Coch/2023 are allowed for statistical purposes in above terms. Ordered accordingly. A copy of the common order be placed in the respective case files.

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

Sd/-
(Amarjit Singh)
A CCOUNTANT 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