

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

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

ITA No. 362/Coch/2023
(Assessment Year: 2011-12)

Peringottukurussi Service Co-op. Bank Ltd. Paruthipully P.O. Palakkad 678573 [PAN: AAAAT9601J]	vs.	The Income Tax Officer- 5 English Church Road Palakkad 678014
(Appellant)		(Respondent)

Appellant by:	C.A. Jojo, Advocate
Respondent by:	Smt. Swarnalatha, Sr. D.R.

Date of Hearing:	12.08.2024
Date of Pronouncement:	12.09.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2011-12 arises against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 28.04.2023, in proceedings u/s. 144 R.W.S. 147 of the Income Tax Act, 1961 (hereinafter "the Act").

Heard both parties. Case file perused.

2. Coming to the assessee's sole substantive grievance seeking to delete the s. 80P deduction/disallowance of Rs. 21,99,430/-, it emerges at the outset that the assessee had filed its return claiming the deduction on 21.07.2018 whereas the AO had framed the assessment order/reassessment order on 19.12.2016. That being the case, we are of the considered view that this is a fit instance attracting s. 80A(5) of the Act. Denying the impugned deduction once not claimed in a "return" which indeed has to be filed at least before framing of the assessment.

3. Faced with this situation, the learned counsel for the assessee submits that s. 80A(5) gets attracted only when the assessee files a return without claiming the deduction. We hardly see any substance in the instant argument. Once the impugned provision comes into play, it stipulates that any such deduction is to be claimed in a return. The assessee fails in its instant sole substantive grievance.

4. In the result, the assessee's appeal is dismissed.

Order pronounced in the open court on 12th September, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 12th 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