

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

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

ITA No.435/Coch/2023 : Asst.Year 2011-2012

Mylachel Service Co-operative Bank Limited, Bank Building Aryancode, Ottasekharamangalam Neyyatinkara, Trivandrum - 695125 <b>PAN : AAAAM5703D.</b>	v.	The Income Tax Officer Ward 2(4) Trivandrum.
(Appellant)		(Respondent)

Appellant by : Sri.Arun Raj S, Advocate

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

<b>Date of Hearing : 13.08.2024</b>	<b>Date of Pronouncement : 12.09.2024</b>
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**ORDER**

**Per Bench :**

This assessee's appeal in ITA No.435/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/250/2022-23/1051187605(1) dated 23.03.2023, passed u/s.250 of the Income-tax Act, 1961.

Heard both the parties at length. Case file perused.

2. It emerges at the outset that both the lower authorities have disallowed the assessee's sec.80P deduction claim for the sole reason that the same had not been raised in "a return" so as to comply with the rigor of sec.80A(5) of the Act. Learned counsel is fair enough to not disputing this clinching factual

position. That being the case, we conclude in light of EBR Enterprises v. Union of India (2019) 415 ITR 139 (Bom.) that the impugned claim has rightly been disallowed by the lower authorities. Ordered accordingly.

3. Delay of 12 days in filing this appeal before the Tribunal is condoned.

4. This assessee's appeal is dismissed.

Order pronounced in the open court on this 12<sup>th</sup> Day of September, 2024.

**Sd/-**  
**(Amarjit Singh)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Satbeer Singh Godara)**  
**JUDICIAL MEMBER**

Cochin ; Dated : 12<sup>th</sup> 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