

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

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

ITA No.739/Coch/2023
Assessment Year 2018-19

Palakkad District Co-operative Printing Press Limited 17/1405 The District Co-operative Printing, HPO Road, Sulthanpet Palakkad – 678 001. PAN : AABAT5359F.	v.	The Income Tax Officer Palakkad.
(Appellant)		(Respondent)

Appellant by : ----- None -----
Respondent by : Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing : 12.08.2024	Date of Pronouncement : 25.09.2024
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ORDER

Per Bench :

This assessee's appeal for A.Y. 2018-19 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1055377002(1) dated 24.08.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

The case was called twice. None appeared on behest of the assessee. Therefore, we proceeded to hear the appeal exparte qua the assessee.

2. The Revenue vehemently argues that both the lower authorities have rightly invoked the CBDT circular No. 7/22 of 1995 dated 19.09.1995 for

the purpose of refusing the assessee's s. 80P(2)(a)(ii) deduction claimed of Rs. 26,70,741/- on the ground that it is not a cottage industry.

3. We note in this factual backdrop of the Assessing Officer's assessment dated 07.09.2022; and more particularly in paras 7 to 9 therein, has taken note of the assessee's non-cooperation in satisfying all the necessary conditions of itself being a cottage industry. Learned CIT(A)'s details discussion in paras 5 & 6 has also quoted the foregoing CBDT circular on the one hand which fails to give a clear cut finding regarding non-fulfillment of the necessary conditions at the assessee's behest. That being the case, we consider it appropriate to restore the instant issue to the CITA/NFAC to be examined afresh in clear cut terms as to which clause of the above circular is not satisfied by the assessee for the purpose of claiming the impugned section 80P deduction. Our remand directions are subject to the rider that it shall be the assessee's risk and responsibility only to plead and prove all the related facts within three effective opportunities of hearing. Ordered accordingly.

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

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

Sd/-
(Satbeer Singh Godara)
Judicial Member

Sd/-
(Amarjit Singh)
Accountant 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