

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 394/Coch/2024</b>
<b>Assessment Year : 2020-21</b>

M/s. FACT Employees Co-operative Credit Society Ltd., No. E663, Udyogamandal, Eloor, Ernakulam, Kerala – 683 501. <b>PAN: AAAAF2641P</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 1, Aluva, Kerala.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Arun Raj S, Advocate
Revenue by	:	Smt. Girly Albert, Snr.DR

Date of Hearing	:	01-10-2024
Date of Pronouncement	:	28-10-2024

**ORDER**

**PER BENCH**

This is an appeal filed by the assessee challenging the order of the NFAC, Delhi dated 26/02/2024 in respect of the A.Y. 2020-21.

**2.** The brief facts of the case are that the assessee filed their return of income in the status of Co-operative Credit Society and claimed the entire income as deduction u/s. 80P of the Act. Since the assessee had not appeared before the authorities, the assessment was completed u/s. 144 of the Act disallowing the deduction u/s. 80P(2)(a)(i) of the Act. As against the said order, the assessee filed an appeal before the Ld.CIT(A). The Ld.CIT(A) at the time of appeal proceedings, had issued several notices for which the

assessee had not responded and therefore the Ld.CIT(A) had dismissed the appeal for non-prosecuting the same.

**3.** As against the said ex-parte order, the assessee is in appeal before this Tribunal.

**4.** At the time of hearing, the Ld.AR submitted that the assessee being a society was not well versed in the e-assessment proceedings and also notices were sent to the different email ID and therefore they are not able to view the portal and appeared before the Ld.CIT(A). The Ld.AR therefore prayed for one more opportunity to appear before the Ld.CIT(A).

The Ld.DR relied on the orders of the lower authorities.

**5.** We have heard the arguments of both sides and perused the materials available on record.

**6.** Even though, the assessee had raised various grounds in support of their case, we are not inclined to adjudicate the same for the simple reason that the Ld.CIT(A) had no occasion to consider the issue on merits. Further the reasons stated by the assessee for the non appearance is also not disputed by the authorities. In view of the same, we are inclined to set aside the order of the Ld.CIT(A) and remit the issue to the file of Ld.CIT(A) to decide the same on merits in accordance with law.

**7.** In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28<sup>th</sup> October, 2024.

Sd/-  
(WASEEM AHMED)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 28<sup>th</sup> October, 2024.  
/MS /

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|---------------|---------------------|
| 1. Appellant  | 2. Respondent       |
| 3. CIT        | 4. DR, ITAT, Cochin |
| 5. Guard file | 6. CIT(A)           |

By order

Assistant Registrar,  
ITAT, Cochin