

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

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

ITA No.127/Coch/2024
(Assessment Year: 2018-19)

Cheeranchira SCB Ltd., Cheeranchira P.O. Kottayam District, KERALA – 686 106. [PAN: AAAAC2102J]	vs.	The Income Tax Officer, Ward-1 & TPS, THIRUVALLA. KERALA.
(Appellant)		(Respondent)

Appellant by:	Smt. Swathy, Advocate
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	16.08.2024
Date of Pronouncement:	23.10.2024

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/250/2022-23/1048268550(1) dated 27.12.2022 in proceedings u/s.143(3) of the Income Tax Act, 1961 (the Act).

Heard both parties. Case file perused.

2. It emerges at the outset that although the learned CIT(A)/NFAC has rejected the assessee's lower appeal *in limine*, on account of non-payment of advance tax

u/sec.249(4)(a) of the Act, we do not see purpose of remanding the matter back once it emerges during the course of hearing that it's sole substantive issue herein raising sec.80P deduction claim, is itself is not allowable as it had not filed its' sec.139(1) return dated 24.12.2022; well within the prescribed time period up-to 31.10.2018 and therefore, violated sec.80AC(ii) of the Act.

3. All these clinching facts have gone un-rebutted from assessee side. That being the case, we see no merit in the assessee's instant appeal once it has failed to ensure compliance of sec.80AC(ii) of the Act. Rejected accordingly.

4. This assessee's appeal is dismissed in above terms.

Order pronounced in the open court on 23rd October, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd October, 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