

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

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

**ITA No.710 & 866/Coch/2023**  
(Assessment Years : 2016-17 & 2012-13)

The Income Tax Officer - 2(1) Aayakar Bhavan, Kowdiar Thiruvananthapuram 695003	vs.	Mundela Service Co-op. Bank Ltd. Mundela P.O., Vellanadu Thiruvananthapuram 695543 [PAN: AAAAM5586E]
(Appellant)		(Respondent)

Appellant by:	Dr. S. Pandian, CIT-DR
Respondent by:	Shri K.P. Pradeep, Advocate

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

Per Bench

These Revenue's twin appeals for A.Ys. 2016-17 and 2012-13, arise against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1055074028(1) and 1056487281(1) dated 11.08.2023 and 25.09.2023, in proceedings u/s.143(3) and 147 r.w.s.144 of the Income Tax Act, 1961 (the Act); assessment year-wise; respectively.

Heard both the parties. Case files perused.

2. The Revenue's sole substantive ground raised in "lead" appeal ITA.No.710/Coch./2023 seeking to reverse the CIT(A)-NFAC's lower appellate findings reversing the Assessing Officer's action making sec.68 unexplained cash credits addition of Rs.6,02,37,173/-, in the course of assessment dated 14.12.2018.

3. Both the learned representatives next invited our attention to this tribunal's coordinate bench's common order dated 23.05.2019, for assessment years 2011-12, 2014-15 and 2015-16, restoring the very issue of assessee's claim that the impugned identical cash credits had come from its members only, back to the Assessing Officer in paras 12 to 12.7, for his afresh verification of the depositor(s) concerned.

4. Faced with this situation, we adopt judicial consistency to accept the Revenue's identical sole substantive grievance in very terms. Ordered accordingly.

5. Same order to follow in Revenue's latter appeal ITA.No.866/Coch./2023 for the assessment year 2012-13 since raising identical sole substantive ground of sec.68 unexplained cash credit addition of Rs.4,18,34,059/- in very terms. Ordered accordingly.

6. These Revenue's twin appeals ITA.Nos.710 & 866/Coch./2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> 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

Assistant Registrar  
ITAT, Cochin