

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

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

ITA No. 87/Coch/2024
(Assessment Year: 2022-23)

Maniyur Panchayath Vanitha Sahakarana Sangham Ltd. Maniyur P.O. Payyoli 6736523 [PAN: AAFAM0982K]	vs.	The Income Tax Officer-2(2) Aayakar Bhavan Mananchira Kozhikode 673001
(Appellant)		(Respondent)

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

Date of Hearing:	19.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2022-23 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2023-24/1058517383(1) dated 06.12.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Case called twice. None appears at assessee's behest. We accordingly proceed exparte against the assessee.

2. It emerges at the outset with the able assistance coming from the Revenue side that both the learned lower authorities have invoked the amended section 143(1)(a) "processing" w.e.f. 01.04.2021 for the purpose of rejecting assessee's section 80P

deduction claim on the ground that it had failed to file its return within the “due” date u/s. 139(1) of the Act, which forms a mandatory condition for assessment years on or after 01.04.2018 as per section 80AC(ii) of the Act. The assessee had admittedly filed its return on 17.02.2023 as against the “due” date thereof on 07.11.2022.

3. Learned Sr. D.R. next highlights the fact that the assessee had sought to invoke section 154 rectification mechanism against the CPC’s impugned processing despite the fact that there is no such apparent mistake on record going by T.S. Balaram, ITO vs. Volkart Bros. [1971] 82 ITR 50 (SC). We find force in Revenue’s vehement contentions and confirm both the lower authorities action declining the assessee’s section 154 rectification petition in very terms. Ordered accordingly.

4. This assessee’ 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