

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

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

ITA No.402/Coch/2023 : Asst.Year 2019-2020

Kottarakara Taluk Government Servant Co-operative Society Limited No.452 Kottarakara, Kollam – 691 506 PAN : AADAK7060N.	v.	The Income Tax Officer Ward 2 Kollam.
(Appellant)		(Respondent)

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

Date of Hearing : 13.08.2024	Date of Pronouncement : 05.11.2024
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ORDER

Per Bench :

This assessee's appeal in ITA No.402/Coch/2023 for assessment year 2019-2020 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2022-23/1051491578(1) dated 28.03.2023, passed u/s.250 of the Income-tax Act, 1961.

Case called twice. None appears at assessee's behest. It is accordingly proceeded *ex parte qua* the assessee.

2. We note at the outset that the first and foremost clinching issue herein is regarding correctness of both the lower authorities action disallowing the assessee's sec.36(1)(va) and section 80P deduction(s) in section 143(1)(a)(v) "processing" dated 29.09.2020.

3. Suffice to say, case law(s) Checkmate Services (P) Ltd., vs. CIT [2022] 448 ITR 518 (SC) and [2024] 159 taxmann.com 321 (Bom.) Rohan Korgaonkar vs. DCIT quoted at the Revenue's behest have already settle the issue against the assessee that such dues have to be credited within the "due" date as per the corresponding statute than that of sec.139(1) return date and a disallowance to this effect could be indeed made in sec.143(1)(a)(v) "processing" respectively. We thus uphold the impugned sec.36(1)(va) disallowance in very terms.

4. We next note *qua* assessee's 2nd substantive ground that both the learned lower authorities could not have disallowed assessee's sec.80P deduction claim in sec.143(1)(a)(v) processing once the corresponding amendment to this effect therein; by the Finance Act 2021, w.e.f. 01.04.2021, carries prospective effect only whereas we are in assessment year 2019-2020. The assessee succeeds in it's instant latter substantive ground. Necessary computation shall follow as per law. Ordered accordingly.

5. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open court on this 5th Day of November, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 05th November, 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.