

IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA.No.75/Coch/2024  
Assessment Year - 2020-2021

M/s. Identics Ltd., No.S.IND(1)4, V/320 IDENTICS, Olamattom, THODUPUZHA – 685 584. KERALA. PAN AAAAI7001C	v.	The Income Tax Officer, Ward-1, THODUPUZHA. KERALA.
(Appellant)		(Respondent)

Appellant by : Shri Arun Raj S. Advocate  
Respondent by : Shri Dr. S. Pandian, CIT-DR

Date of Hearing : 23.08.2024	Date of Pronouncement : 07.11.2024
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**ORDER**

**PER BENCH :**

This assessee's appeal, for assessment year 2020-2021, arises against the order of the Commissioner of Income-tax (Appeals)-National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2022-23/1050683670(1), dated 13.03.2023, in

proceedings u/s.154 of the Income Tax Act, 1961 (in short “the Act”).

Heard both the parties. Case file perused.

2. Delay of 265 days in filing the instant appeal is condoned as per assessee’s solemn averments in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

3. It emerges at the outset from a perusal of the CIT(A)-NFAC’s lower appellate discussion in paragraphs 5-6 page-3 that he has already accepted the assessee’s lower appeal preferred against the Assessing Officer’s sec.154 order dated 29.11.2021 claiming sec.80P deduction. This clinching fact has gone un-rebutted from the assessee’s side. We conclude in this backdrop that the assessee could not be held as an aggrieved party against the lower appellate order. It’s instant appeal is declined in very terms.

4. This assessee's appeal is dismissed.

Order pronounced in the open court on this 07<sup>th</sup>  
day of November, 2024.

Sd/-  
(AMARJIT SINGH)  
ACCOUNTANT MEMBER

Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER

Cochin ; Dated : 07.11.2024.

VBP/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT Concerned.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin