

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

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

ITA No. 580/Coch/2023
(Assessment Year: 2010-11)

Karalam Service Co-op. Bank Ltd. Thanissery, Karalam Thrissur 680701 [PAN: AACAK9092K]	vs.	The Income Tax Officer - 2(2) Aayakar Bhavan Shakthanthampuran Nagar Thrissur 680001
(Appellant)		(Respondent)

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

Date of Hearing:	22.08.2024
Date of Pronouncement:	07.11.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2010-11 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1053632239(1) dated 09.06.2023 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 ex-parte against the assessee.

2. It emerges at the outset with the able assistance coming from Revenue side that the CIT(A)/NFAC has passed ex-parte order in para-4 page-3 confirming the Assessing Officer's action making section 80P deduction disallowance without dealing with the relevant factual matrix as contemplated u/s. 250(6) of the Act

requiring him to frame points of determination followed by a detailed discussion thereon. Faced with this situation, we deem it fit appropriate to restore the issue back to the CIT(A)-NFAC for it's afresh verification and adjudication with the rider that it shall be the assessee's risk and responsibility only to plead and prove all the related facts within three effective opportunities of hearing. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on 07th November, 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: 07th November, 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