

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

**Before Shri Inturi Rama Rao, Accountant Member  
&  
Shri Prakash Chand Yadav, Judicial Member**

ITA No.251/Coch/2024 : Asst.Year 2020-2021

Kayakkodi ServiceCo-operative Bank Limited, No.F.1481 Kayakkodi Service Bank Building Kayakkodi Vadakara – 673 508. <b>PAN : ABAK6751A.</b>	v.	The Assistant Director of Income Tax, CPC Bangalore.
(Appellant)		(Respondent)

Appellant by :--- None ---  
Respondent by : Smt.Leena Lal, Senior AR

<b>Date of Hearing : 18.11.2024</b>	<b>Date of Pronouncement : 29.11.2024</b>
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**ORDER**

**Per Prakash Chand Yadav, JM :**

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Appeals) dated 31<sup>st</sup>January, 2024 and relates to the assessment year 2020-2021.

2. The brief facts of the case are that the assessee is a co-operative society registered under the Kerala State Co-operative Societies Act. It has filed its return of income on 15th January, 2021. The same was processed u/s.143(1) of the Act after making certain adjustments.

3. Aggrieved with the adjustments made by the CPC, Bangalore, the assessee filed appeal before the Id.CIT(A)

belatedly. There was a delay of 383 days in filing the appeal before the Id.CIT(A). The appeal of the assessee is dismissed by the Id.CIT(A) *in limine* without condoning the delay.

4. Now the assessee has come up in appeal before us. Today when the matter has been called up on one appear from the side of assessee despite service of notice. Therefore we proceeds to the decide case on the basis of material available on record.

5. The learned Departmental Representative appearing on behalf of the Revenue pointed out that there is a delay of 383 days, which forms in the category of inordinate delay.

6. We observe that the Id.CIT(A) has not dealt with the application for delay in a judicious manner, which in our view is not tenable in law. It is incumbent upon the Id.CIT(A) to deal with all the contentions and then pass a speaking order thereon before taking any view. However, in the present case, the Id.CIT(A) has not dealt with the application for condonation of delay in a judicious manner. Further perusal of the records would show that there was reasonable was for not appearing before the CIT(A). Therefore, in the interest of justice, we direct the Id.CIT(A) to decide the matter afresh after condoning the delay of 383 days happened before the Id.CIT(A).

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 29<sup>th</sup> day of November, 2024.

**Sd/-**  
**(Inturi Rama Rao)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Prakash Chand Yadav)**  
**JUDICIAL MEMBER**

Cochin; Dated : 29<sup>th</sup> November, 2024.  
Devadas G\*

Copy to :

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

Asst.Registrar/ITAT, Cochin