

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

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

ITA No.791/Coch/2023 : Asst.Year 2011-2012  
&  
SA No.179/Coch/2023

M/s.Vithura Service Co-operative Bank Limited, Office Building Paravur Post Thiruvananthapuram – 695 551. <b>PAN : AAAAV6101G.</b>	v.	The Income Tax Officer Ward – 2(3) Thiruvananthapuram.
(Appellant)		(Respondent)

Appellant by :Sri.Santhosh P.Abraham, Advocate  
Respondent by :Smt.Leena Lal, Senior AR

<b>Date of Hearing : 19.11.2024</b>	<b>Date of Pronouncement : 09.12.2024</b>
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**ORDER**

**Per Prakash Chand Yadav, JM :**

The present appeal of the assessee and stay application are arising from the order of the learned Commissioner of Income-tax (Appeals) dated 18.09.2023 and relates to assessment year 2011-2012.

2. At the outset, the learned Counsel for the assessee pointed out that the learned CIT(A) has dismissed the appeal of the assessee on the ground that the assessee failed to furnish the challan of appeal fee before the CIT(A)'s office. The learned Counsel therefore prayed that the matter may be restored to the file of the CIT(A) for fresh adjudication as the assessee has

duly deposited the appeal fee and ready to produce the challan before the CIT(A).

3. The learned Departmental Representative could not oppose the prayer of the assessee.

4. After considering the rival submissions, we are of the view that one more opportunity to be granted to the assessee in the interest of justice. Since it is settled position of law that when technical consideration of substantial cause pitted against each other cause of substantial justice should prevail as held by the Hon'ble Apex Court in the case of Collector, Land Acquisition v. MST.Katiji and Others (1987) 167 ITR 471 (SC).

8. Since we have already decided the appeal, the stay application becomes infructuous and accordingly the same is dismissed.

9. In the result, the appeal as well as the stay petition filed by the assessee are dismissed.

Order pronounced on this 09<sup>th</sup> day of December, 2024.

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

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

Cochin; Dated : 09<sup>th</sup> December, 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