

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

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

ITA No.226/Coch/2020 : Asst.Year 2007-2008
ITA No.227/Coch/2020 : Asst.Year 2009-2010

The Pattanakkad Service Co-operative Bank Limited No.1144 Pattanakkad, Cherthala Alappuzha – 688 531. PAN : AACAT7645K.	v.	The Income Tax Officer Ward 5 Alappuzha.
(Appellant)		(Respondent)

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

Date of Hearing : 12.12.2024	Date of Pronouncement : 30.12.2024
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ORDER

Per Prakash Chand Yadav, JM :

These two appeals relate to assessment years 2007-2008 and 2008-2009 filed by the assessee against the order of the learned Commissioner of Income-tax (Appeals) dated 21st February, 2018 and 27.02.2018, respectively.

2. We observe that there is a delay of 736 days in filing these appeals before the Tribunal. Explaining the cause of delay, the assessee submitted that the Branch Secretary has been suspended on account of financial manipulation and fraudulent activities and the other members were not aware of the income-tax matters. Ld DR submitted that even if the delay is condoned the matter is squarely covered against the

assessee by the judgment of Jurisdictional High Court. Therefore, considering the reasons mentioned in delay and relying on the decision in the case of Collector Land Acquisition v. Mst.Katiji & Ors. (1987) 167 ITR 471 (SC) settling the issue long back that all such technical aspects must make way for the cause of substantial justice, the delay is condoned and the appeals admitted for adjudication.

3. Brief facts of the case are that the assessee is a co-operative bank and engaged in the business of banking. For the impugned assessment years, the assessee did not file any return of income u/s.139(1) or 139(4) of the Income-tax Act, 1961. Thereafter the case of the assessee was reopened u/s.148 of the Act vide notice dated 28th March, 2014. In response to this notice also, the assessee did not file any return of income. Accordingly, the Assessing Officer denied the benefit of sec.80P to the assessee.

4. Aggrieved with the order of the AO, the assessee filed an appeal before the learned CIT(A). The ld.CIT(A) relying upon the judgment of the Hon'ble jurisdictional High Court in the case of Chirakkal Service Co-operative Bank Ltd. v. CIT [(2016) 384 ITR 490 (Ker.)] held that the provisions of sec.80A(5) of the I.T.Act is applicable to the assessee and dismissed the appeal of the assessee.

5. Feeling aggrieved with the order of the ld.CIT(A), the assessee has come up in appeal before us.

6. Today when the matter has been taken up for hearing none appeared on behalf of the assessee despite proper service of notice, nor any adjournment application has been received by the assessee. The learned Departmental Representative relied upon the judgment of the Hon'ble jurisdictional High Court in the case of *Nileshwar Range Kallu Chethu Vyavasaya Thozhilali Sahakarana Sangham v. CIT* reported in 459 ITR 730.

7. We have heard the learned Departmental Representative and perused the material available on record. We observe that in this case the assessee admittedly has not filed any return of income. Therefore, in view of the judgment of the Hon'ble jurisdictional High Court in the case of *Nileshwar Range Kallu Chethu Vyavasaya Thozhilali Sahakarana Sangham (supra)*, we are of the view that the assessee is not entitled for deduction of sec.80P.

8. In the result, the appeals filed by the assessee are dismissed.

Order pronounced on this 30th day of December, 2024.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 30th 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