

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

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI KESHAV DUBEY, JM**

**ITA Nos. 410 & 411/Coch/2023
Assessment Years: 2018-19 & 2019-20**

Trivandrum District Electricity Board
Employees Co-op. Society Appellant
Powerhouse Building, Power House Road
Trivandrum 695036
[PAN: AADAT3725F]

vs.

The Income Tax Officer Respondent
Ward - 2(1), Trivandrum

Appellant by: Shri Amaljith, CA
Respondent by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 30.01.2025
Date of Pronouncement: 19.02.2025

ORDER

Per: Inturi Rama Rao, AM

These appeals filed by the assessee are directed against the orders of the National Faceless Appeal Centre, Delhi [CIT(A)], dated 31.03.2023 for Assessment Years (AY) 2018-19 & 2019-20.

2. Since identical issues are involved in these appeals, they are heard together and disposed of by this common order.

3. For the sake of convenience and clarity the facts relevant to the appeal bearing ITA No. 410/Coch/2023 for AY 2018-19 are stated herein.

4. Brief facts of the case are that the assessee is a co-operative society registered under the Kerala State Co-operative Societies Act, 1969. The appellant filed the return of income for AY 2018-19 on 14.03.2019 disclosing Nil income after claiming deduction u/s. 80P of the Income Tax Act, 1961 (the Act). Against the said return of income, the assessment was completed by the Income Tax Officer, Ward-2(1), Trivandrum (hereinafter called "the AO") vide order dated 16.04.2021 passed u/s. 143(3) r.w.s. 143(3A) and 143(3B) of the Act at a total income of Rs. 4,68,05,654/- denying claim for deduction u/s. 80P on the ground that the return of income was filed belatedly placing reliance on the provisions of section 80AC of the Act.

5. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO.

6. Being aggrieved, the appellant is in appeal before us in the present appeal.

7. During the course of hearing it is submitted that the learned Chief Commissioner of Income Tax, Trivandrum (CCIT), vide proceedings dated 30.12.2024 had condoned the delay in filing the appeal in exercise of the powers vested with him u/s. 119(2)(b) of

the Act r.w. circular No. 13/2023 dated 26.07.2023. Copies of the proceedings of the CCIT are filed before us.

8. We have heard the rival contentions of both the parties and perused the material available on record. The AO had denied the claim for deduction u/s. 80P solely on the ground that the return of income was not filed within the due date prescribed u/s. 139(1) of the Act placing reliance on section 80AC of the Act. However, in view of the fact that the learned CCIT, Trivandrum had condoned the delay in filing the return of income vide proceedings u/s. 199(2)9B) of the Act 30.12.2024, we are of the considered opinion that the matter requires remand to the file of the AO to pass a fresh assessment order in the light of the order passed by the CCIT, Trivandrum condoning the delay in filing the return of income.

9. In the result, the appeals stand partly allowed.

Order pronounced in the open court on 19th February, 2025.

Sd/-
(KESHAV DUBEY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 19th February, 2025

n.p.

Copy to:

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

Assistant Registrar
ITAT, Cochin