

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

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI ANIKESH BANERJEE, JM**

**ITA Nos. 661 to 663/Coch/2025  
Assessment Years: 2015-16, 2016-17 & 2018-19**

Kerala Kera Karshaka Sahakarana ..... Appellant  
Federation Ltd.  
Kera Fed, Kera Tower, Kera Water Works Compound  
Vellayambalam, Thiruvananthapuram 695033  
[PAN: AAATK8521C]

vs.

DCIT, Circle 2(1), Thiruvananthapuram ..... Respondent

Assessee by: Shri Anil D. Nair, Advocate  
Revenue by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 30.10.2025  
Date of Pronouncement: 31.10.2025

**ORDER**

**Per: Inturi Rama Rao, AM**

These appeals filed by the assessee are directed against the orders of the National Faceless Appeal Centre, Delhi (NFAC) dated 30.07.2025 for Assessment Years (AY) 2015-16, 2016-17 & 2018-19.

2. Since identical issues and facts 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. 661Coch/2025 for AY 2015-16 are stated herein.

4. Brief facts of the case are that that appellant is a co-operative society registered under the Kerala State Co-operative Societies Act, 1969. The return of income for AY 2015-16 was filed on 29.09.2015 declaring loss of Rs.3,87,70,750/- and the same was revised on 31.03.2017 at a loss of Rs. 4,68,85,250/-. Against the said return of income, the assessment was completed by the DCIT, Circle 2(1), Thiruvananthapuram (hereinafter called "the AO") vide order dated 27.12.2019 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) at a total income of Rs. 6,92,84,553/-. While doing so, the AO brought to tax the addition of capital reserves and subsidies received from state government.

5. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order directed the AO to allow deduction u/s. 80P of the Act. However, confirmed the other additions.

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

7. The learned counsel for the assessee submitted that the findings of the first appellate authority that the appellant had failed to produce documents in support of the contentions raised is

factually incorrect. The appellant in fact had submitted these documents, the proof is placed in the paper book.

8. On the other hand, the ld. CIT-DR had no objection to remand the matter back to the file of the AO.

9. Having considered the rival contentions, we are of the considered opinion that the interest of justice would be met, if the matter is restored to the file of the AO for de novo adjudication in accordance with law after affording reasonable opportunity of hearing to the appellant. We order accordingly.

10. In the result, the appeals filed by the assessee stand partly allowed for statistical purposes.

Order pronounced in the open court on 31<sup>st</sup> October, 2025.

Sd/-

**(ANIKESH BANERJEE)**  
**JUDICIAL MEMBER**

Cochin, Dated: 31<sup>st</sup> October, 2025

Sd/-

**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	30.10.2025		Sr. PS/PS
2	Draft placed before author	31.10..2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement			Sr. PS/PS
7	File sent to Bench Clerk			Sr. PS/PS
8	Date on which the file goes to Head Clerk			
9	Date on which file goes to A.R.			
10	Date of Dispatch of order			