

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

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI MANU KUMAR GIRI, JM**

**ITA Nos. 692 to 694/Coch/2025
Assessment Year: 2019-20**

Paravur Govt. Servants Co-op. Bank Ltd. Appellant
Court Road, Paravour Town S.O.
North Paravur, Ernakulam 683513
[PAN: AACAP8166H]

vs.

The Income Tax Officer, Ward-2, Aluva Respondent

Assessee by: Shri Sndeeep Gopikrishnan, CA
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 03.11.2025
Date of Pronouncement: 06.11.2025

ORDER

PER MANU KUMAR GIRI, JM:

The captioned appeals filed by the assessee are directed against the orders of the Ld. Commissioner of Income Tax(Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter the "Ld.CIT(A)"] all dated 15.07.2025 for the Assessment Year 2019-20 (hereinafter the "AY").

2. Assessee challenged the assessment order passed u/s 147 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter "the Act") before the ld.CIT(A). However, the ld.CIT(A) has dismissed the quantum

appeal of the assessee in limine as there was delay of 138 days in filing the appeal. Simultaneously, the ld.CIT(A) dismissed the appeals of the assessee against the orders passed u/s. 270B and 271(1)(c) of the Act.

3. We find from the explanation given by the assessee as narrated in the ld.CIT(A) order that the delay in filing audit report was on account of the act of Vis-Majori.e; flood and pandemic, which was beyond the control of the assessee. The ld.AR for the Assessee, further stated that assessee was not aware of the impugned order which was issued through ITBA portal. The assessee became aware of the order only upon receipt of a notice u/s.270A of the Act.

4. Per contra, the ld. DR relied upon the orders of the ld.CIT(A).

5. We have heard the rival submissions and perused the record of the appeal files. We are of the considered view that there was reasonable cause for filing the appeal belatedly. Hence, remand back appeal file to the ld.CIT(A) and direct the ld.CIT(A) to condone the delay of 138 days in filing the appeal and hear the appeal on merits. Further, we deleted the penalty imposed by the AO u/s.270B of the Act as there was sufficient cause for filing the delayed audit report. Act of Vis Major doesn't benefit either. The penalty order passed u/s. 271(1)(c) is also set aside to the ld.CIT(A) who will decide the same after the disposal of the quantum appeal. Needless to say, theld.CIT(A) before adjudicating the quantum and penalty appeal,

will provide proper and adequate opportunity to the assessee to explain and argue the grounds raised in the appeals. Assessee is also directed to co-operate before the CIT(A).

5. In the result, the ITA No.692/COCH/2025 and ITA No.694/COCH/2025 are allowed for the statistical purposes and ITA No.693/COCH/2025 is allowed.

Order pronounced in the open court on 6th November, 2025 at Cochin.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(MANU KUMAR GIRI)
JUDICIAL MEMBER

Cochin, Dated: 6th November, 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

By Order

Assistant Registrar
ITAT, Cochin