

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 848/Coch/2025
Assessment Year: 2019-20**

Eloor Vanitha Kshemodharana Co-op Society Ltd. Appellant
FACT Dormetry Room No. 27, Kochi 683501
[PAN: AAAAE8921H]

vs.

The Income Tax Officer, WD-1 & TDS, Aluva Respondent

Assessee by: Shri K.K. Joseph, CA
Revenue by: Ms. Neethu S. Sr. DR

Date of Hearing: 27.11.2025
Date of Pronouncement: 28.11.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 11.09.2025 for Assessment Year (AY) 2019-20.

2. Brief facts of the case are that the appellant is a co-operative society registered under the Kerala State Co-operative Societies Act, 1969. No return of income for AY 2019-20 was filed by the appellant society under the provisions of section 139(1) of the Income Tax Act, 1961 (the Act). Notice u/s. 148 of the Act was issued to the appellant on 30.03.2023. In response to the notice u/s. 148 the appellant filed return of income on 06.06.2023 declaring

total income of Rs. 1250/- after claiming deduction u/s. 80P of the Act of Rs. 15,41,864/-. Against the said return of income, the assessment was completed by the Assessment Unit of Income Tax Department (hereinafter called "the AO") vide order dated 13.02.2024 passed u/s. 147 r.w.s. 144B of the Act at total income of Rs. 15,43,114/-. While doing so, the AO disallowed the claim of deduction u/s. 80P of Rs. 15,41,864/-.

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

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

5. The learned counsel for the assessee submits that a condonation petition was filed before Principal Commissioner of Income Tax, Kochi, Kerala praying for condonation of delay in filing the return of income in exercise of powers vested with him u/s. 119(2)(b) of the Act. Therefore, the matter may be restored to the AO for fresh assessment on the basis of the outcome of the condonation petition before the Principal Commissioner of Income Tax.

6. On the other hand, the learned Sr. DR had not raised any objection to remand the matter back to the file of AO.

7. Having considered the rival submissions, I am of the considered opinion that the matter requires remand to the file of the AO to pass consequential order on the basis of the outcome condonation petition before the Principal Commissioner of Income Tax, ordered accordingly.

8. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 28th November, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 28th 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