

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, MUMBAI  
BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA No. 6893/Mum/2025  
Assessment Years: 2022-23  
&  
ITA No. 6894/Mum/2025  
Assessment Years: 2023-24**

<b>Income Tax Officer, Ward-20(3)(1), Mumbai</b>  306, 3 <sup>rd</sup> Floor, Piramal Chamber, Lalbaug, Parel, Mumbai-400012	Vs.	<b>The Central Railway Employees Co-operative Credit Society Ltd</b>  665-A, The Creccs Society, N.M. Joshi Marg, Byculla West, Mumbai-400027  PAN: AAATT3547K
(Appellant)		(Respondent)

Assessee by	Shri Fenil Bhatt, Adv
Department by	Shri Virabhadra Mahajan, (SR. DR.)

Date of Hearing	05.03.2026
Date of Pronouncement	06.03.2026

**ORDER**

**Per: SHRI JAGADISH, A.M.:**

1. These two appeals filed by the Revenue are directed against the orders of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, both dated 13.08.2025 for A.Ys. 2022-23 and 2023-24. Since identical issues are involved and the learned CIT(A) has passed identical orders, both the appeals were heard together and are disposed of by this consolidated order for the sake of convenience.

2. The only issue involved in both the appeals is with regard to the action of the learned CIT(A) in allowing the deduction claimed by the assessee under section 80P(2)(a)(i) of the Income Tax Act, 1961.
3. At the outset, the learned Authorised Representative submitted that the issue involved in the present appeals is squarely covered in favour of the assessee by the order of the co-ordinate bench of the Tribunal in the assessee's own case in ITA Nos. 2692, 2693 & 2783/Mum/2024 dated 11.11.2024, wherein the Tribunal has adjudicated this issue and held that the assessee is eligible for deduction under section 80P(2)(a)(i) of the Act. The learned AR submitted that the facts for the years under consideration are identical and there is no change in the nature of activities of the assessee.
4. On the other hand, the learned Departmental Representative relied upon the orders of the Assessing Officer and the grounds raised in the appeals.
5. We have heard the rival submissions and perused the material available on record. We find that the learned CIT(A) allowed the claim of deduction under section 80P(2)(a)(i) following the decision of the Tribunal in the assessee's own case for earlier assessment years. It is an admitted position that the co-ordinate bench of the Tribunal in the assessee's own case in ITA Nos. 2692, 2693 & 2783/Mum/2024 dated 11.11.2024 has held that the assessee is a co-operative credit society engaged in providing credit facilities to its members and therefore eligible for deduction under section 80P(2)(a)(i) of the Act. The Revenue has not brought on record any material to demonstrate that the facts for the years under consideration are different from those considered by the Tribunal in earlier years.

6. Respectfully following the decision of the co-ordinate bench of the Tribunal in the assessee's own case (supra), we find no infirmity in the order of the learned CIT(A) in allowing the deduction under section 80P(2)(a)(i) of the Act. Accordingly, the grounds raised by the Revenue in both the appeals are dismissed.
7. In the result, the appeals filed by the Revenue for A.Ys. 2022–23 and 2023–24 are dismissed.

Order pronounced in the open court on 06/03/2026.

**Sd/-**  
**(SANDEEP GOSAIN)**  
**Judicial Member**

**Sd/-**  
**(JAGADISH)**  
**Accountant Member**

Mumbai, Dated: 06/03/2026  
Ankit  
Sr. Private Secretary

**Copy of the order forwarded to:**

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)
5. The DR, I.T.A.T.

By order  
(Assistant Registrar)  
ITAT, Mumbai