

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

I.T.A. No. 158/HYD/2019

Assessment Year: 2011-12

ADP Private Limited, (Representing old ADP Private Limited bearing PAN AAACW2655C by virtue of High Court order approving the Scheme of Amalgamation, w.e.f. 1 November, 2015) HYDERABAD	Vs	Deputy Commissioner of Income Tax, Circle-1(1), HYDERABAD
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(Appellant)

(Respondent)

For Assessee : Shri Sridhar Purohit, AR

For Revenue : Smt. M. Narmada, DR

Date of Hearing : 13-07-2020

Date of Pronouncement : 15-07-2020

ORDER

PER Smt. P. MADHAVI DEVI, J.M. :

This is assessee's appeal for the AY.2011-12, directed against the order of the Commissioner of Income Tax (Appeals)-1, Guntur, dated 15-11-2018.

2. The assessee has raised the following Grounds:

"That on the facts and in circumstances of the case and law, the Learned Deputy Commissioner of Income Tax, Circle 1(1) [herein after referred to as Ld DCIT or the AO] has erred in not allowing deduction claimed under section 80G of the Income-tax Act 1961 ('Act') amounting to INR 19,60,179/- and further the Learned Commissioner of Income-tax (Appeals)-I, Guntur [herein after referred to as Ld CIT(A)] has further erred:

- *in treating the copies of donation receipts submitted by the Appellant Company as additional/new evidence and stating that a formal request has not been made by the Appellant Company in line with rule 46A of the Income-tax Rule 1962;*
- *in not giving any opportunity to the Appellant Company, to substantiate the fact that the copies of donation receipts produced are not additional/new evidences so as invoke rule 46A of the Rules; and has not adjudicated matter and thereby has resulted in upholding the denial made by the Ld AO.*

2. *Without prejudice to above the Ld CIT(A) has erred in not invoking the powers vested on him under the provisions of the Act to examine and allow all such eligible claims made by the Appellant Company, which were not verified and denied by the Ld AO, during the course of assessment proceedings”.*

3. At the outset, Ld.Counsel for the assessee submitted that in the return of income filed by the assessee, the assessee had claimed deduction u/s.80G of the Income Tax Act [Act] in respect of donations to an organization, which is registered u/s.80G of the Act. Ld.Counsel also submitted that the Assessing Officer (AO) did not allow the assessee's claim u/s.80G of the Act and aggrieved by the same, the assessee filed an appeal before the CIT(A) along with evidence in support of the claim u/s.80G of the Act. The CIT(A), however, dismissed the assessee's appeal, stating that the evidence filed by the assessee is in violation of Rule 46A of the Income Tax Rules, 1962. Therefore, the assessee is in second appeal before us.

4. The case is taken up for hearing on 13-07-2020 through video conferencing and both the parties were heard, who reiterated the submissions made before the authorities below.

5. After hearing both the parties, we find that the assessee in its return of income, has made the claim u/s.80G of the Act, which has not been considered by the AO as well as the CIT(A). The additional evidence filed by the assessee may prove the eligibility of the assessee to claim the deduction u/s.80G of the Act. In view of the same, we deem it fit and proper to admit the additional evidence filed by the assessee and remit the issue to the file of AO for *Denovo* consideration of assessee's claim.

6. In the result, the appeal of assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 15th July, 2020

Sd/-

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 15-07-2020

TNMM

Sd/-

(P. MADHAVI DEVI)
JUDICIAL MEMBER

Copy to :

*1.M/s.ADP Private Limited, 6-3-1091/C/1, Fortune-9,
Raj Bhawan Road, Hyderabad.*

*2.The Dy.Commissioner of Income Tax, Circle-1(1),
Hyderabad.*

3. CIT(Appeals)-1, Guntur.

4. The Pr.CIT-1, Hyderabad.

5. D.R. ITAT, Hyderabad.

6. Guard File.