

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.1126/PUN/2019

निर्धारण वर्ष / Assessment Year : 2015-16

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|---|------------|-------------------------------|
| Jivram Tukaram Mahajan Co.op Fruit Sale Society Ltd., At & Post Nhavi, Taluka Yawal, Dist. Jalgaon, Nhavi 425 524 Maharashtra PAN : AAAAJ9400G | Vs. | ITO, Ward-1(4), Jalgaon |
| (Appellant) | | Respondent) |

Appellant by

Shri Pramod Shingte

Respondent by

Shri Ramnath P. Murkunde

Date of hearing

01-09-2022

Date of pronouncement

01-09-2022

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT(A)-2, Nashik on 07-05-2019 in relation to the assessment year 2015-16.

2. It is a recalled matter inasmuch as the earlier *ex parte* order passed by the Tribunal on 06-02-2020 was recalled vide its later order in M.A.No.106/PUN/2021 dated 20-05-2022.

3. The only grievance raised by the assessee in this appeal is against non-granting of deduction u/s.80P of the Income-tax Act, 1961 (hereinafter also called 'the Act').

4. Succinctly, the facts of the case are that the assessee filed its return declaring total income at Rs.76,510/-, after claiming deduction u/s.80P. During the course of assessment proceedings, the assessee was required to file documentary evidence in support of the deduction claimed, which the assessee could not. In the absence of such necessary details, the Assessing Officer (AO) completed the assessment by disallowing deduction u/s.80P amounting to Rs.14,64,987/-. The assessee furnished some additional evidence before the Id. CIT(A) in support of the deduction u/s.80P. The Id. CIT(A) observed that the renewal license filed by the assessee and the consequential renewal certificate did not pertain to the period of previous year relevant to the assessment year under consideration. Eventually, he sustained the disallowance of deduction claimed u/s.80P, against which the assessee approached the Tribunal.

5. Having heard both the sides and gone through the relevant material on record, it is seen that the denial of deduction by the Id. CIT(A) is based on the fact that the assessee did not furnish the renewal certificate. On the contrary, the Id. AR submitted that such certificate was furnished before the Id. CIT(A) which skipped his attention. A prayer was made that the matter may be

sent back to the AO for examining necessary renewal certificate and the availability of deduction u/s.80P. No serious objection was taken by the Id. DR. In view of the above factual position, I set-aside the impugned order and remit the matter to the file of the AO for deciding afresh the granting or otherwise of the deduction u/s.80P after allowing reasonable opportunity of hearing to the assessee.

6. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 01st September, 2022.

Sd/-

(R.S.SYAL)

उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 01st September, 2022

Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-2, Nashik
4. The Pr.CIT-2, Nashik
विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC" / DR
5. 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
 आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

| | | Date | |
|-----|--|------------|-------|
| 1. | Draft dictated on | 01-09-2022 | Sr.PS |
| 2. | Draft placed before author | 01-09-2022 | Sr.PS |
| 3. | Draft proposed & placed before the second member | -- | JM |
| 4. | Draft discussed/approved by Second Member. | -- | JM |
| 5. | Approved Draft comes to the Sr.PS/PS | | Sr.PS |
| 6. | Kept for pronouncement on | | Sr.PS |
| 7. | Date of uploading order | | Sr.PS |
| 8. | File sent to the Bench Clerk | | Sr.PS |
| 9. | Date on which file goes to the Head Clerk | | |
| 10. | Date on which file goes to the A.R. | | |
| 11. | Date of dispatch of Order. | | |

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