

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ITA No.602/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2018-19)

M/s. Armstrong Spinning Mills Pvt. Ltd. No.61-C Saminathapuram 2 nd Street, Anupparpalayam, Tirupur-641 652.	बनाम/ Vs.	The Assistant Director of Income Tax, Centralized Processing Centre, Bengaluru-560 500.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AACCA-5129-P		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Assessee by	:	Shri H.Yeshwanth kumar (C.A) – Ld. AR
प्रत्यर्थी की ओर से/ Revenue by	:	Shri M.Rajan (CIT) – Ld. Sr. DR

सुनवाई की तारीख/Date of Hearing	:	30-01-2023
घोषणा की तारीख /Date of Pronouncement	:	30-01-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) [in short 'CIT(A)'] dated 23-05-2022 in the matter of an intimation issued by Centralized Processing Centre (CPC), Bangalore u/s 143(1) vide order dated 21.02.2020. The sole grievance of the assessee is denial of deduction u/s. 80IA due to the fact that Form 10CCB was not filed along with return

of income. Admittedly, the return of income was filed on 31.10.2018 whereas Form 10CCB was filed on next day i.e., 01.11.2018.

2. It emerges that the issue stand covered in assessee's favor by the decision of Hon'ble Supreme Court in the case of **CIT Vs. G.M. Knitting Industries (P) Ltd. (2016) 71 taxmann.com 35 (SC) dated 24-07-2015** which has been followed by co-ordinate benches of this Tribunal in **M/s. Roopa Steam Calendering Works Vs. DCIT (ITA No.284/Chny/2022 dated 18-08-2022)** as well as in **M/s Anugraha Fashion Mill Pvt. Ltd. Vs. DCIT (ITA Nos.883 & 865/Chny/2020 dated 21-12-2022)** to hold that the deduction could not be denied if Form 10CCB was filed before final order of assessment was made. Respectfully following the same, we direct Ld. AO to allow impugned deduction.

3. The Ld. CIT-DR has pointed out that the figures as mentioned in Form 10CCB do not matches with the claim of the assessee. To dispel the same, we direct Ld. AO to verify the fact that the claim made by the assessee is duly supported by the claim worked out in Form 10CCB.

4. In the result, the appeal stand allowed in terms of our above order.

Order pronounced on 30th January, 2023.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 30-01-2023
DS

आदेश की प्रतिलिपि ञ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF