

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'ए', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.708/Kol/2022
Assessment year: 2019-20

Greentech Environ Management Pvt. Ltd.....Appellant
847/A, Block-A, Lake Town,
Kolkata-700089.
[PAN: AAECG1536G]

vs.

ADIT, CPC, BangaloreRespondent

Appearances by:

Shri Anuj Musaddi, CA, appeared on behalf of the appellant.

Shri Vijay Kumar, Adtl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 25, 2023

Date of pronouncing the order : February 24 , 2023

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 13.10.2022 of the National Faceless Appeal Centre [hereinafter referred to as the 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act').

2. The sole grievance raised by the assessee, in this appeal, is relating to the disallowance of deduction u/s 80IA of the Act.

3. The ld. counsel for the assessee has submitted that the assessee due to some inadvertent error could not make the claim of section 80IA deduction in the original return of income. However, later on, the return was revised and the claim of deduction u/s 80IA of the Act was made. However, the lower authorities rejected the claim of the assessee on the

ground that such a claim was not made in the original return of income. The ld. counsel has submitted that the Assessing Officer has processed only the original return of income and the revised return has not been considered. He has further relied upon the decision of the Hon'ble Calcutta High Court in the case of Winro Commercial (India) Ltd. vs. PCIT in ITAT 237/2022, IA No.GA/1/2022 vide order dated 22.11.2022.

4. We have heard the rival contentions and gone through the record. We find that the issue is squarely covered by the decision of the Calcutta High Court in the case of Winro Commercial (India) Ltd. (supra), wherein, the Hon'ble Calcutta High Court has taken note of the settled legal position that if the defect be procedural it can be cured at a subsequent stage namely at the stage of filing the return or even in the course of assessment proceedings.

5. Admittedly, the revised return was filed by the assessee within the time prescribed. We, therefore, do not find justification on the part of the lower authorities in rejecting the claim of the assessee. The appeal of the assessee is therefore allowed and the Assessing Officer is directed to allow the claim of the assessee u/s 80IA as per the revised return of the assessee.

6. In the result, the appeal of the assessee stands allowed.

Kolkata, the 24th February, 2023.

Sd/-

[डॉक्टर मनीष बोरड /Dr. Manish Borad]

लेखा सदस्य /Accountant Member

Sd/-

[संजय गर्ग /Sanjay Garg]

न्यायिक सदस्य /Judicial Member

Dated: 24.02.2023.

RS

Copy of the order forwarded to:

1. Greentech Environ Management Pvt. Ltd
2. ADIT, CPC, Bangalore
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches