

अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'A' BENCH, CHENNAI

श्रीमहावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपीलसं./**ITA No.: 770/CHNY/2022**

निर्धारण वर्ष/Assessment Year: 2018-19

**DAEEO OP T&C STY**  
**KALPAKKAM,**  
No.180, DAE Township Shopping  
Complex, 9<sup>th</sup> Avenue,  
DAE Township,  
Kalpakkam – 603 102.

**The ITO,**  
vs. Non-Corporate Circle 22(1),  
Tambaram.

**PAN: AAAAD 4689H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by  
प्रत्यर्थी की ओर से/Respondent by

: Shri R. Kumar, Advocate  
: Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 27.02.2023

घोषणा की तारीख/Date of Pronouncement : 27.02.2023

**आदेश / O R D E R**

**PER MAHAVIR SINGH, VICE PRESIDENT:**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals, National Faceless Appeal Centre (NFAC), Delhi in Appeal No.NFAC/2017-18/10037447 dated 14.07.2022. The assessment was framed by the National e-Assessment Centre, Delhi for the assessment year 2018-19

u/s.143(3) r.w.s. 143(3A) & 143(3B) of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 25.02.2021.

2. The only issue in this appeal of assessee is as regards to not allowing the claim of deduction u/s.80P of the Act on the ground that the assessee has not filed return of income on the specified date u/s.139(1) of the Act.

3. The fact is that the assessee filed its return of income for the assessment year 2018-19 on 02.01.2019 u/s.13(4) of the Act and not within the due date as prescribed u/s.139(1) of the Act. Hence, the claim of deduction u/s.80P(2) of the Act was disallowed by the AO. Aggrieved, assessee preferred appeal before CIT(A). The CIT(A) also confirmed the action of the AO. Aggrieved, assessee is in appeal before the Tribunal.

4. After hearing both the sides, we noted that the only request of assessee now before us is that the assessee's representation to CBDT praying for condonation of delay in filing return of income u/s.139(1) of the Act is pending u/s.119(2)(b) of the Act. In view of the request of assessee that the assessee's condonation petition is pending before CBDT u/s.119(2)(b) of the Act, we set aside the

order of CIT(A) and remand the matter back to his file to await the decision of CBDT and thereafter decide the appeal of assessee. The assessee will take steps to pursue with the CBDT and the Income Tax Department will also pursue the condonation application and hopefully, the CBDT will decide the condonation petition as early as possible. In term of the above, the appeal of assessee is allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 27<sup>th</sup> February, 2023 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 27<sup>th</sup> February, 2023

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |                         |                          |                     |
|-------------------------|--------------------------|---------------------|
| 1. अपीलार्थी/Appellant  | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त /CIT |
| 4. विभागीय प्रतिनिधि/DR | 5. गार्ड फाईल/GF.        |                     |