

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G" DELHI**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER  
&  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.274/DEL/2022  
Assessment Year 2019-20

RT Vision Technologies Pvt. Ltd., 131/8 Krishna Nagar Safdarjung Enclave, Delhi.	Vs.	ACIT Circle-20(2) Delhi
TAN/PAN: AACCR4395J		
(Appellant)		(Respondent)

Appellant by:	Shri Sidharth Arora, CA		
Respondent by:	Shri Anuj Garg, Sr.DR		
Date of hearing:	07	06	2023
Date of pronouncement:	13	06	2023

**ORDER**

**PER PRADIP KUMAR KEDIA, A.M.:**

The captioned appeal has been filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals)-NFAC, Delhi ('CIT(A)' in short) dated 13.12.2021 arising from the intimation order dated 15.09.2020 passed by the Assessing Officer (AO) under Section 143(1) of the Income Tax Act, 1961 (the Act) concerning AY 2019-20.

2. The grounds of appeal raised by the assessee read as under:

*"The Ld. CIT(A) has erred in law and facts of the case by confirming the disallowance made by Central Processing Center (CPC), Income Tax Department amounting to Rs.2,72,901/- on account of alleged delay in deposit of employees contribution to PF and ESI Fund under section 36(1) (va) of the Act as prescribed in the respective Act, without considering the fact that the same has been deposited before due date of filing income tax return and hence the addition so made which is highly arbitrary, uncalled for and bad in law.*

*2. The Ld. CIT(A) has erred in law and facts of the case in holding that the amendments made in Finance Act, 2021 under section 36(1)(va) and 43B of*

*the Act are applicable retrospectively which is completely arbitrary and baseless.*

*3. The Ld. CIT(A) has erred in confirming the disallowance made by CPC with respect to deduction claimed under section 80-IC of the Act in regard to the profit of undertaking situated at specified area amounting to Rs. 1,58,31,210/-, which is highly uncalled for and bad in law.”*

3. Grounds No.1 and 2 are dismissed as not pressed.
4. Ground No.3 concerns deduction claimed under Section 80IC of the Act.
5. Briefly stated, the assessee in the instant case filed return of income under Section 139(1) of the Act on 15.10.2019. In the return, the assessee *inter alia* claimed deduction under Section 80IC amounting to Rs.1,58,31,210/-. However, the prescribed report in Form No.10CCB to support the claim of 80IC was filed belatedly on 30.11.2019. The return was further revised on different points on 14.03.2020. An estimation under Section 143(1) was drawn on 15.09.2020 wherein the deduction claimed under Section 80IC amounting to Rs.1,58,31,210/- was denied on the ground that the prescribed Form No.10CCB towards claim of deduction under Section 80IC has not been filed along with return of income. The CIT(A) in first appeal confirmed the action of the Assessing Officer towards disallowance of deduction on the ground that Form No.10CCB was filed however the due date of filing of return of income prescribed under Section 139(1) of the Act.
6. We find that the issue is squarely covered in favour of the assessee by the order of the Co-ordinate Bench rendered in the case of CIT vs. Green dot Health Foods Pvt. Ltd. in ITA No.8414/Del/2019 order dated 09.02.2023. The Co-ordinate Bench has dealt with the issue as under:

*“We have heard the rival submissions and perused the material available on record. The issue in the present ground is about the denial of claim of deduction us 80IC of the Act by AO but allowing the claim of the assessee by CIT(A). The only reason for denying the*

*claim of deduction us 80IC of the Act by AO was that the Form 10CCB was uploaded by the assessee on the website of the Income-tax Department on 10.11.2017 whereas the return of income was filed on 24.10.2017 and the return of income was processed u/s. 143(1) of the Act on 30.10.2018. We find that CIT(A) while deciding the issue in favour of the assessee has given the finding that though there was delay in upholding Form 10CCB but the same was uploaded before the return of income was processed u/s 143(1) of the Act. For allowing the ground of assessee, CIT(A) had relied on the decision of Hon'ble Delhi High Court in the case of **CIT vs. Contimeters Electricals (P.) Ltd. [2009] 178 Taxman 422 (Delhi)** and other decisions. We find that Hon'ble Apex Court in the case of **CIT vs. G. M. Knitting Industries (P.) Ltd. (2017) 71 taxmann.com 35 (SC)** has held even though Form 10CCB was not filed along with the return of income but when the same was filed before the final order of assessment was made, assessee was entitled to claim deduction. Before us, Revenue has not pointed to any contrary binding decision in its support nor has pointed to any fallacy in the findings of CIT(A). We, therefore, find no reason to interfere with the order of CIT(A) and thus the ground of Revenue is dismissed.”*

7. In consonance with the view taken by the Co-ordinate Bench, we find merit in the plea of the assessee for restoration of the deduction claimed and reversal of the denial thereof by the Revenue Authorities on technical grounds.

8. In the result, the appeal of the assessee is allowed.

**Order pronounced in the open Court on 13/06/2023**

**Sd/-**

**[CHANDRA MOHAN GARG]  
JUDICIAL MEMBER**

DATED: /06/2023  
prabhat

**Sd/-**

**[PRADIP KUMAR KEDIA]  
ACCOUNTANT MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

Assistant Registrar