

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, KOLKATA

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

**I.T.A. No. 26/Kol/2023**  
**Assessment Year: 2019-2020**

<b>Saridaspur Sambay Krishi Unnayan Samity Ltd.</b> P.O. Saridaspur, Egra Purba Medinipur - 721434 [PAN : AABAS9510P]	Vs	<b>Income Tax Officer, Ward-27(3), Haldia</b>
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Chirag Desai (on behalf of Miraj D. Shah, AR)
Revenue by :	Shri Braj Kishore Singh, JCIT, CIT D/R

सुनवाई की तारीख/Date of Hearing : 11/07/2023  
घोषणा की तारीख /Date of Pronouncement: 25/07/2023

आदेश/ORDER

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The present appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter the "Id. CIT(A)") dated 30/11/2022, passed u/s 250 of the Income Tax Act, 1961 ("the Act'), for Assessment Year 2019-20.

2. The only issue for our consideration is that whether the Id. CIT(A) was justified in confirming the action of the CPC in denying the deduction under section 80P of the Act for delay in filing of the return of income.

3. We have heard rival contentions and perused the material placed before us.

4. We notice that the assessee is a cooperative society and has claimed deduction under section 80P of the Act in the return filed for Assessment Year 2019-20. The assessee has filed the return of income on 30/09/2019 but CPC has sated the due date as 31/08/2019 and based on such observation, the CPC made *prima facie* adjustment u/s 143(1)(a)(v) of the Act by denying the deduction u/s 80P of the Act stating the reasons that the return of income was first furnished during the due date specified u/s 139(1) of the Act.

5. So far as the *prima facie* adjustment made, we fail to find any merit in such adjustment because, in our view, the CPC has travelled beyond its jurisdiction by denying the said deduction u/s 80P of the Act because power to make such adjustment were given to the CPC only by the Finance Act, 2021, *w.e.f.* 01/04/2021. Therefore, prior to 01/04/2021, the CPC had no power to deny deduction u/s 80P of the Act by way of a *prima facie* adjustment and the resort available was only through carrying out the scrutiny proceedings and, therefore, on this ground, the alleged addition deserves to be dismissed.

6. Further we notice that in the Grounds of appeal the assessee has stated that the accounts of the assessee were required to be audited and the due date of filing the income tax return was 30/09/2019 and not 31/08/2019 and if that is to be the case, then also the assessee

deserves to succeed as the return has been filed within the prescribed time u/s 139(1) of the Act and under these circumstances also, the impugned disallowance is uncalled for. Hence, we set aside the order of the Id. CIT(A) and delete the disallowance.

7. In the result, appeal of the assessee is allowed as per the terms indicated hereinabove.

**Order pronounced in the Court on 25<sup>th</sup> July, 2023 at Kolkata.**

*Sd/-*

**(DR. MANISH BORAD)  
ACCOUNTANT MEMBER**

Kolkata, Dated 25/07/2023

*SC Sp/2*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

**Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Kolkata**