

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.72/NAG./2021
Assessment Year 2017-2018

M/s. Solar Industries India Limited, 11, Zade Layout, Bharat Nagar, Nagpur. PIN – 440 033 Maharashtra. PAN AACCS2132E	vs.	The ACIT, Central Circle-1 (2), Nagpur. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Mani Jai, C.A.
For Revenue :	Shri Rajat Singhai, Sr. DR

Date of Hearing :	22.09.2023
Date of Pronouncement :	28.09.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2017-2018, arises against the CIT(A)-3, Nagpur's Order No. CIT(A)-3/10184/2019-20, dated 27.07.2021, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee's sole substantive grievance canvassed in the instant appeal challenges correctness of the learned lower authorities action disallowing its business deduction claim of

Rs.1,55,47,330/- representing secondary and higher education cess; as the case may be, u/sec.40(ii) of the Act.

3. Learned counsel vehemently argued that the impugned deduction claim has been wrongly rejected in both the lower proceedings after invoking Explanation-3 to sec.40(ii) of the Act inserted vide Finance Act, 2022 with retrospective effect from 01.04.2005. We find the instant sole issue to be no more *res integra* once hon'ble apex court in JCIT vs., Chambal Fertilizers and Chemicals Ltd., [2023] 450 ITR 164 (SC) has already settled the law in department's favour to this effect. Rejected accordingly.

4. This assessee's appeal is dismissed.

Order pronounced in the open Court on 28.09.2023.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER
Pune, Dated 28th September, 2023
VBP/-
Copy to

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

1.	The applicant
2.	The respondent
3.	The CIT(A)-3, 119, Aayakar Bhavan, Telanghedi Road, Civil Lines, Nagpur.
4.	The CIT (Central), Nagpur.
5.	D.R. ITAT, Nagpur Bench, Nagpur.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.

S.No.	Details	Date	
1	Draft dictated on	27.09.2023	Sr.PS
2	Draft placed before author	27.09.2023	Sr.PS
3	Draft proposed & placed before the Author	.09.2023	J.M.
4	Draft discussed/approved by Second Member	.09.2023	A.M.
5	Approved Draft comes to the Sr. PS/PS	.09.2023	Sr.PS
6	Kept for pronouncement on	.09.2023	Sr.PS
7	Date of uploading of Order	.09.2023	Sr.PS
8	File sent to Bench Clerk	.09.2023	Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		