

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT PUNE]

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

I.T.A.No.29/NAG./2022  
Assessment Year 2018-2019

Ukani Opencast Coalfield Karmachari Sahakari Patsanstha M Ukani, At Ukani, Wani, Yavatmal. PIN – 445 304 PAN AAAAU4497J Maharashtra	vs.	The Assistant Director of Income Tax, CPC, Bangalore – 560 500 Karnataka.
(Appellant)		(Respondent)

For Assessee :	Shri Abhay Agrawal, Advocate
For Revenue :	Shri Abhay Y Marathe, Sr.DR

Date of Hearing :	27.02.2024
Date of Pronouncement :	13.03.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

This assessee's appeal for assessment year 2018-2019, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2021-22/1038254038(1), dated 30.12.2021, involving proceedings u/s. 143(1) 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 at the outset that there is hardly any need for us to delve with the relevant factual matrix at length once it has come on record that both the learned lower authorities, more particularly, Assessing Officer [DCIT-CPC,

Bangalore], have disallowed the assessee's sec.80P deduction claim involving "processing" u/sec.143(1)(a)(v) of the Act. This is for the precise reason that the Finance Act, 2021 had in fact inserted the necessary amendment to this effect w.e.f. 01.04.2021 carrying prospective operation only whereas we are in assessment year 2018-2019.

3. This tribunal's recent coordinate bench order in ITA.No.62/NAG./2022 ITO vs. Nagpur Zilla Parishad Primary Shikshah Sahakari Sanstha Maryadit, Nagpur has rejected the Revenue's very contentions as under :

*"3. Learned CIT-DR vehemently reiterated the Revenue's above extracted pleadings that the CIT(A) has erred in law and on facts in holding the assessee eligible for its sec.80P deduction despite the fact that it had not filed its return within the "due date" prescribed u/sec.139(1) of the Act. Mr. Kanojiya referred to sec.80AC (ii) that the same is in the nature of a mandatory provision which disentitles the assessee from claiming sec.80P deduction and therefore, the CPC's processing dated 29.05.2020 herein had rightly rejected the assessee's claim u/sec.143(1)(a)(v) of the Act.*

4. *We find no merit in the Revenue's instant sole substantive grievance canvassed herein as sec.143(1)(a)(v); for the purpose of disallowing the impugned claim under Chapter-VIA of the Act; has been inserted by the Finance Act 2021 w.e.f. 01.04.2021 carries prospective effect only whereas the*

assessment year before us is assessment year 2019-2020 and that CPC's processing had rejected the assessee's claim on 29.05.2020. That being the case, we conclude that the impugned disallowance by way of sec.143(1)(a)(v) processing is not sustainable in law. We accordingly decline the Revenue's vehement arguments seeking to revive the sec.80P disallowance herein to the tune of Rs.3,01,74,039/- in very terms. Ordered accordingly.

5. *This Revenue's appeal is dismissed in above terms."*

4. We thus adopt judicial consistency to reverse the learned lower authorities action disallowing assessee's impugned deduction claim(s) by way of sec.143(1)(a)(v) processing in very terms. The assessee succeeds in it's instant first and foremost legal ground thereby rendering all other pleadings as academic in nature.

5. This assessee's appeal is allowed in above terms.

Order pronounced in the open Court on 13.03.2024.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER  
Pune, Dated 13<sup>th</sup> March, 2024  
VBP/-

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Copy to

1.	The appellant.
2.	The respondent
3.	The NFAC, Delhi
4.	The CIT, Nagpur concerned
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches, Pune.