

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.621/Del/2023  
निर्धारणवर्ष/Assessment Year:2018-19**

Arvind Kumar Agarwal, C-111, Inderpuri, Delhi. <b>PAN No.AAAPA2203M</b>	<u>बनाम</u> <b>Vs.</b>	Pr.CIT, Delhi-4, New Delhi.
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

<b>Assessee by</b>	<b>Shri G.S. Kohli, Adv.</b>
<b>Revenue by</b>	<b>Shri Zafarul Haque Tanweer, CIT DR</b>

सुनवाईकीतारीख/ <b>Date of hearing:</b>	<b>09.01.2024</b>
उद्घोषणाकीतारीख/ <b>Pronouncement on</b>	<b>05.04.2024</b>

**आदेश /O R D E R**

**PER C.N. PRASAD, J.M.**

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals)-NFAC, Delhi dated 10.03.2022 for the AY 2018-19 in denying the deduction claimed u/s 10AA of the Act for delay in filing the return of income.

2. Ld. Counsel submits that the issue has been considered by the Tribunal in assessee's own case in ITA No.917/Del/2022 dated 26.04.2023. Copy of the order is placed on record.

3. Heard rival submissions, perused the orders of the authorities below. It is noticed that identical issue came up for hearing in assessee's own case in ITA No.917/Del/2022 dated 26.04.2023 and the Tribunal held as under: -

*“8. We further observe that in the memorandum explaining the provisions in the Finance Bill, 2023, the Legislature has proposed inserting proviso to sub section (1) of section 10AA of the Act stating no deduction under section 10AA shall be allowed to the assessee who does not furnish return of income on or before the due date specified under sub section (1) of section 139 of the I.T.A. No. 917/Del/2022 Act. Accordingly a proviso was inserted after clause (ii) of sub section (1) of section 10AA by the Finance Act, 2023 with effect from 1.04.2024 inserting a condition for mandatory filing return of income within the due date specified under sub section (1) of section 139(1) of the Act so as to avail exemption under section 10AA of the Act. This amendment was brought into statute with effect from 1.04.2024. Therefore, we are of the considered view that for the year under consideration i.e. assessment year 2018-19 there is no mandatory requirement of filing the return of income within the due date specified under section 139(1) of the Act for availing exemption under section 10AA of the Act.*

*9. The decisions relied upon by the Id. DR are misplaced. Even applying the ratio of the decision of the Hon'ble Supreme Court in the case of CIT Vs. Dilip Kumar & Company (supra) wherein it has been held that exemption notification should be interpreted strictly and the provisions of exemptions/ deductions shall have to be interpreted strictly, in the absence of any specific provision to deny claim for deduction under section 10AA of the Act for not filing return of income within the due date specified under section 139(1) of the Act the assessee's claim for deduction under section 10AA of the Act cannot be denied. Thus, we set aside the order of*

*the Id. CIT (Appeals) and direct the Assessing Officer/CPC to allow deduction claimed by the assessee under section 10AA of the Act for the assessment year under consideration. Grounds of appeal of the assessee are allowed.”*

4. Following the order of the Tribunal, we allow the appeal of the assessee.

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

Order pronounced in the open court on 05.04.2024

**Sd/-  
(M BALAGANESH)  
ACCOUNTANT MEMBER**

**Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER**

Dated: 05.04.2024

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

**By order**

**Assistant Registrar, ITAT: Delhi Benches-Delhi**