

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE [VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.352/PUN./2024 [E-APPEAL]

Assessment Year 2020-2021

Shri Ganesh Nagari Sahakari Pat Sanstha Maryadit, 2775 E-Ward, Kadamwadi, KOLHAPUR. PIN – 416 003 Maharashtra. PAN AACAS8648H	vs.	The Income Tax Officer, Ward-2(1), Aayakar Bhawan, 31-C/2, E-Ward, Tarabai Park, KOLHAPUR – 416 003. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Pramod S. Shingte
For Revenue :	Shri Manish Mehta

Date of Hearing :	21.03.2024
Date of Pronouncement :	16.04.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2020-21, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1059570926(1), dated 10.01.2024, 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 that the assessee's sole substantive grievance raised herein challenges correctness of both the learned lower authorities action denying it sec.80P(2)(a)(i) and 80P(2)(d) deduction(s) of Rs.35,93,155/- and Rs.34,57,315/- respectively.

3. Mr. Shingte submitted during the course of hearing that the ADIT, CPC, Bangalore's intimation dated 23.12.2021 has in fact rejected the impugned deduction(s) as upheld in the "NFAC" order. This clinching fact has gone un-rebutted from the department side.

4. In view of the foregoing factual backdrop, the clinching issue which arises herein is as to whether the assessee's impugned sec.80P deduction claim(s) could be declined u/sec.143(1)(a)(v) "processing" or not ? The Revenue vehemently argued that the foregoing amended provision has been rightly invoked in the facts of the instant case. Learned DR could hardly dispute that the above amendment in sec.143(1)(a)(v) enabling the impugned disallowance(s) by way of sec.143(1) intimation inserted by the Finance Act, 2021 w.e.f. 01.04.2021 carries prospective effect only whereas the impugned assessment year involved in the instant appeal is 2020-2021. That being the case, I hereby reject the Revenue's stand supporting the impugned sec.143(1)(a)(v) intimation dated 23.12.2021 rejecting the assessee's foregoing sec.80P deduction claim(s) in very terms. Ordered accordingly.

5. It would indeed be relevant to make it clear that the CIT(A) herein has refused to condone 11 months delay in filing of the lower appeal. He has not adjudicated the assessee's other substantive grounds on merits. It is, in these circumstances that I deem it appropriate to quote Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of

substantial justice, to condone the delay. The assessee's foregoing delay of 11 months in filing of the lower appeal is condoned in above terms.

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

Order pronounced in the open Court on 16.04.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 16th April, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.