

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.398/PUN./2024  
Assessment Year 2018-2019

Dhanlaxmi Gramin Bigar Sheti Sahakari Patsanstha Ltd., At Post Boripardi, Near Kedgaon, Station Daund, Pune - 412 203 PAN AAAAD4384M	vs.	Income Tax Officer, Ward 14(5), Pune, Maharashtra.
(Appellant)		(Respondent)

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

Date of Hearing :	22.03.2024
Date of Pronouncement :	17.04.2024

**ORDER**

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

This assessee's appeal for assessment year 2018-19, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/APL/S/250/2023-24/1059828192(1), dated 17.01.2024, 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) deduction of Rs.23,20,226/-.

3. Mr. Shingte submitted during the course of hearing that the DCIT, CPC, Bangalore's intimation dated 31.05.2019 has in fact

rejected the impugned sec.80P deduction 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 2018-2019. That being the case, I hereby reject the Revenue’s stand supporting the impugned sec.143(1)(a)(v) intimation dated 31.05.2019 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 the delay of more than 03 years 05 months 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 more than 03 years 05 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 17.04.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 17<sup>th</sup> 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.