

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR "SMC" BENCH : NAGPUR  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER  
I.T.A.No.157/NAG./2023  
Assessment Year 2018-2019

Vividh Karmachari Sahakari Patasanstha Maryadit Ashti, Main Road, Ashti, Shivaji Market, WARDHA – 442 202. Maharashtra. PAN AABTV5622L	vs.	The DCIT, CPC, Bengaluru – 560 500 State of Karnataka.
(Appellant)		(Respondent)

For Assessee :	Shri Prakash Nanwani
For Revenue :	Shri Abhay Y Marathe, Sr. DR

Date of Hearing :	28.03.2024
Date of Pronouncement :	24.04.2024

**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 as many Din and Order Nos.ITBA/NFAC/S/250/2023-24/1051839776(1) dated 01.04.2023, involving proceedings u/s.143(1) of the Income Tax Act, 1961 (in short "the Act"); respectively.

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 rejecting it's sec.80P deduction claim by way of "processing" u/sec.143(1)(a)(v) of

the Act for not having filed return within the “due date” prescribed u/sec.139(1) of the Act.

3. It further emerges that the instant issue is no more *res integra* for the precise reason that the Finance Act, 2021 had 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. And that 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 it’s sec.80P deduction despite the fact that it had not filed it’s 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. I 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 24.04.2024.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER  
Pune, Dated April, 2024  
VBP/-  
Copy to

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

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

//By Order//

//True Copy //

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