

आयकर अपीलीय अधिकरण, बी न्यायपीठ,चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं  
श्री एस.आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JM AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.838/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2021-22

S688 Alagappampalayam Pudur Primary  
Agricultural Cooperative Credit Society  
Ltd,  
Sundamettur Post,  
Konganapuram Via.  
Salem Dist 637 102.

The Income Tax Officer,  
Vs. Ward No.1(6)  
Salem.

**PAN: AAEAS 7780A**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri. S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri. D. Hema Bhupal, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 26.06.2024

घोषणा की तारीख/Date of Pronouncement

: 28.06.2024

**आदेश /ORDER**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal by assessee is arising out of the order of the Additional/Joint Commissioner of Income Tax (Appeals)-1, Office of the Commissioner of Income Tax (Appeal), Bengaluru in Order No.ITBA/APL/S/250/2023-24/1060346850 (1), dated 31.01.2024 for assessment year 2021-2022. The

assessment was framed by the ADIT, CPC, Bengaluru for the assessment year 2021-2022, u/s. 143(1) of the Income Tax Act, 1961 (in short 'the Act') vide order dated 15.03.2022.

2. The appellant e-filed its return of income for AY 2021-22 on 25.03.2022 declaring a total income Nil/- after claiming 80P of the Act deduction of Rs. 11,64,017/- under chapter VIA of the Act. The CPC, upon receipt of the return filed, had issued a communication dated 30.11.2020, proposing an adjustment in terms of section 143(1)(a) of the Act. The reason for the proposed adjustment is that Disallowance of deduction claimed under sections 10AA, 80-IA, 80-IAB, 80-IB, 80-IC, 80-ID or section 80-IE, if the return is furnished beyond the due date specified under sub-section (1) of section 139-143(1)(a)(v). Subsequently, the ADIT, CPC, Bengaluru disallowed the claim of the appellant u/s.80P in view of the fact that the return of income for the year under consideration was not filed within the due date. Aggrieved, assessee preferred an appeal before the Id.CIT(A). The Id. CIT(A) confirmed the action of the Id. Assessing Officer on the ground that the due date of filing of Return of income was extended several times due to the then prevailing Covid-19 atmosphere. The final extended due date was 15.03.2022. In this case, the assessee filed the ITR on 25/03/2022 showing a Returned Income of Rs.11,64,017/-. Thus, the return was delayed by 10 days. Several extensions of due dates were provided during the said period to help the assesseees. However, the assessee failed to utilise the umpteen opportunities provided by

the department. After the amendment of the section 80AC(ii) of the Act, if assessee wants to claim deduction under Chapter VI-A under the heading 'Deduction in respect of certain incomes he has to file the return of income within the due date as per section 139(1) of the Act but the assessee did not comply with the provisions of section 80AC of the Act. Therefore, assessee is not eligible for making claim for deduction under section 80P of the Act. The provision of section 80AC of the Act for getting deduction is mandatory to comply. Aggrieved, assessee preferred an appeal before the Tribunal.

3. Ld.Counsel for the assessee submitted that the Chief Commissioner of Income Tax, Coimbatore vide order No. ITBA/COM/F17/2023-24/1058865985 (1) dated 19.12.2023 in assessee's application u/s 119(2)(b) of the Act, seeking condonation of delay of 401 days in filing the return of income to claim deduction u/s 80P r.w.s 80AC(ii) of the Act, for the Assessment Year 2021-22 has allowed application u/s 119(2)(b) of the assessee and Id. Chief Commissioner of Income Tax however, clarified that the condonation of delay in filing Return of Income will not amount to acceptance of deduction claim in the Return of Income concerned per se and the deduction claim shall be dealt with on merits. Further, Id. Counsel argued that the Id. CCIT, Coimbatore vide order dated 19.12.2023 has allowed the application u/s 119(2)(b) of the assessee and condoned the delay, however, without considering the order dated 19.12.2023 passed by Id.CCIT, Id. CIT(A) had passed impugned order dated 31.01.2024. Hence, Id. Counsel for the assessee requested to set aside

the appeal to the file of the Id. CIT(A) for fresh adjudication. On the other hand, the Id. Senior Departmental Representative has not controverted the order passed by Chief Commissioner of Income Tax, Coimbatore u/s 119(2)(b) dated 19.12.2023.

4. We have gone through the record of the case and perused the material on record. In the light of the order dated 19.12.2023 passed by Id.CCIT Coimbatore, we set aside this appeal back to the file of the Id. CIT(A) for fresh consideration on merits of claim relating to Section 80P deduction under Chapter VI-A of the Act.

5. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 28th June, 2024 at Chennai.

Sd/-

Sd/-

**एस.आर. रघुनाथा**  
**(S.R. RAGHUNATHA)**

**(मनु कुमार गिरि)**  
**(MANU KUMAR GIRI)**

**लेखा सदस्य/ ACCOUNTANT MEMBER**    **न्यायिक सदस्य / JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated, the 28th June, 2024

**KV**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.