

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F": NEW DELHI  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No. 2424 & 2425/Del/2024  
(Assessment Year: 2017-18 and 2018-19)**

PP Auto Innovators, 231, Kalyan Vihar, New Delhi (Appellant) <b>PAN:AALFP4647H</b>	Vs.	DCIT, Circle-36(1), Delhi (Respondent)
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Assessee by :	Shri Ved Jain, Adv
Revenue by:	Ms. Anu Krishna Agarwal, CIT DR

Date of Hearing	10/10/2024
Date of pronouncement	10/10/2024

**ORDER**

**PER BENCH:**

1. The appeals in ITA No.2424 and 2425/Del/2024 for AY 2017-18 and 2018-19, arise out of National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 26.02.2024 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 29.12.2019 by the Assessing Officer, ACIT, Circle-36(1), New Delhi (hereinafter referred to as 'Id. AO').
2. At the outset, we find that both the appeals are delayed by 19 days. The assessee has filed a delay condonation petition together with an affidavit explaining the reasons for the delay. On going through the same, we are inclined to condone the delay in filing appeal and admit both the appeals for adjudication.

3. Identical issues are involved in both the appeals, hence, they are taken up together and disposed of by this common order for the sake of convenience.

4. Though, the assessee has raised several grounds, the only effective issue to be decided is with regard to disallowance of deduction u/s 80IC of the Act in addition to not allowing Alternative Minimum Tax (AMT) credit to the assessee.

5. We have heard the rival submissions and perused the material available on record. On going through the order the Id NFAC, Delhi we find that the appeals of the assessee were dismissed on the ground that no details were filed by the assessee in support of the claim of deduction u/s 80IC of the Act and the aspect of AMT credit. This is factually incorrect as assessee had duly furnished the entire details before the Id AO as well as before Id NFAC, which was ignored by the Id NFAC. Hence, we deem it fit and appropriate to restore these appeals to the file of the Id NFAC for de novo adjudication in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is also at liberty to furnish fresh evidences, if any, in support of its contentions. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 10/10/2024.

-Sd/-  
**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

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

Dated: 10/10/2024  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi