

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER

ITA No.1764/Bang/2024
Assessment year : 2023-24

M/s. A.C.N. Cable Pvt. Ltd., No.1, 2 <sup>nd</sup> & 3 <sup>rd</sup> Floor, Indian Express Building, Queens Road, Bangalore – 560 001. <b>PAN : AAHCA 0718P</b>	Vs.	The Deputy Commissioner of Income Tax, Central Circle 2(4), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri Sumeet Khurana, CA
Respondent by	:	Shri Subramanian, S., Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	25.10.2024
Date of Pronouncement	:	06.11.2024

**ORDER**

*Per Laxmi Prasad Sahu, Accountant Member*

This appeal is filed by the assessee against the order dated 04.07.2024 of the CIT(Appeals)-15, Bengaluru, for the AY 2023-24 restricting deduction u/s. 80JJAA of the Act.

2. Briefly stated the facts of the case are that the assessee filed return of income on 31.10.2023 declaring total income of Rs.24,80,84,950. The CPC processed the return u/s. 143(1) dated 08.01.2024 not allowing deduction u/s. 80JJAA of the Act of Rs.85,36,636 observing incorrect claim u/s. 143(1)(a)(ii).

3. On appeal, the Id. CIT(Appeals) dismissed the appeal of the assessee vide his order dated 04.07.2024 observing that the assessee had filed the Form 10DA after due date in violation of Rule 19AB of the Income-tax Rules. Aggrieved, the assessee filed appeal before the ITAT on 13.9.2024.

4. We have considered the rival submissions and gone through the material on record. During the course of hearing, the Id. AR of the assessee submitted that during the pendency of appeal before the ITAT, the CPC has passed rectification order u/s. 154 dated 17.10.2024 (copy filed on record) allowing deduction u/s. 80JJAA of Rs.85,36,635 as shown in Form 10DA, as against the amount of Rs.85,36,636 claimed in the return by the assessee, resultantly a difference of Rs.1/- only. Since the Income Tax Department has accepted the claim of deduction u/s 80JJAA of the assessee in the rectification proceedings u/s 154 of the I T Act and there is no demand of income tax to the assessee for the impugned AY and no grievance to the assessee against the rectification passed u/s 154 of the I T Act.. Accordingly, we dismiss the appeal of the assessee as infructuous.

Pronounced in the open court on this 06<sup>th</sup> day of November, 2024.

Sd/-  
( SOUNRARAJAN K.)  
JUDICIAL MEMBER

Sd/-  
(LAXMI PRASAD SAHU )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 06<sup>th</sup> November, 2024.

*/Desai S Murthy /*

Copy to:

1. Appellant
2. Respondent
3. Pr.CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.