

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'SMC' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.381/Del/2024  
Assessment Year: 2019-20

The Delhi University Cooperative Thrift Credit Society Ltd., Porta Cabin, Behind WUS Health Center, North Campus, New Delhi	<b>Vs.</b>	Income Tax Officer, Ward -35(1), Delhi
<b>PAN :AABAT5230F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Satish Joshi, CA
Department by	Shri Sanjay Kumar, Sr. DR

Date of hearing	11.11.2024
Date of pronouncement	14.11.2024

**ORDER**

This assessee's appeal for assessment year 2019-20, arises against the National Faceless Appeal Centre [in short, the "NFAC"] Delhi's DIN and Order No. ITBA/APL/S/250/2023-24/1059349371(1), dated 04.01.2024, involving proceedings under section 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.

3. It emerges at the outset with the able assistance coming from both the parties that learned CIT(A)-NFAC has upheld the ADIT(CPC)'s section 143(1)(a)(v) processing, dated 12.11.2020 disallowing the assessee's section 80P deduction claim.

4. That being the case, it is noticed that this Tribunal's recent coordinate bench order in ITA No. 422/Nag/2022 has already rejected the Revenue's very arguments that the impugned section 80P disallowance could not be made in section 143(1)(a)(v) processing as under:

*"2. Mr. Marathe submitted at the outset that both the learned lower authorities and more particularly, the ADIT, CPC "due" date. He sought to buttress the point that such a claim could be disallowed u/sec.143(1)(a)(ii) of the Act by way of "processing" as an instance of "incorrect claim if such incorrect claim is there from any information in the return". Mr. Marathe further quoted sec.80AC as well as [2022] 138 taxmann.com 571 (Madras) Veerappampalayam Primary Agricultural Cooperative Credit Society Vs. DCIT that the instant issue has already been settled in Revenue's favour.*

*3. I find no merit in the Revenue's arguments in respect of impugned sec.80P deduction disallowance made in assessee's hands. This is for the precise reason that legislature has introduced such a disallowance provision in sec. 143(1)(a)(v) dealing with deduction claim(s) provided in Chapter-VI-A of the Act by way of Finance Act, 2021 w.e.f. 01.04.2021 with prospective effect whereas the assessment year herein is 2017-2018 only. So far as the Revenue's case quoting sec.80AC is concerned (supra), it would be very much relevant to observe that once the legislature itself has made the impugned provision in sec. 143(1)(a)(v); the same could not have led to the assessee's 80P deduction disallowance in summary "processing". Hon'ble Madras high court's decision in Veerappampalayam Primary Agricultural Cooperative Credit Society (supra), is also found to be distinguishable on facts as their clinching fact that sec.143(1)(a)(v) itself is not applicable in assessee's case specifically dealing with filing of a sec. 139(1) return, sub-clause(ii)*

*could not be pressed in action being in the nature of a general provision only. I adopt principles of stricter interpretation as per Commissioner vs. Dilip Kumar And Co. & Ors. [2018] 9 SCC 1 (SC) (FB) to conclude that both the learned lower authorities action disallowing the assessee's sec.80P deduction(s) claim(s) by way of sec.143(1)(a)(ii) or 143(1)(a)(v) "processing" has to be reversed. Ordered accordingly."*

5. I adopt the above extracted reasoning mutatis mutandis to reverse both the learned lower authorities action denying section 80P deduction to the assessee in very terms. Ordered accordingly.
6. This assessee's appeal is allowed.

***Order pronounced in the open court on 14<sup>th</sup> November, 2024***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 14<sup>th</sup> November, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi