

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष  
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1903/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2022-23

Sree Katteri Textiles Pvt. Ltd.,  
584A, DB Road,  
RS Puram,  
Coimbatore- 641 002.  
[PAN: AADCS 8201P]

**Vs.** The Dy. Commissioner of  
Income Tax,  
Circle-1,  
Coimbatore.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shrin G. Tarun, Advocate  
: Ms. R. Anita, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 24.10.2024

घोषणा की तारीख /Date of Pronouncement

: 24.10.2024

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 10.06.2024 vide intimation u/s.143(1) of the Income Tax Act, 1961 (hereinafter "the Act") issued by CPC, Bengaluru on 27.03.2023.

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2. The only effective ground of appeal in this appeal of assessee is against confirming the denial of deduction u/s. 80JJAA of the Act by CPC, Bengaluru in the order passed u/s. 143(1) of the Act.

3. The assessee has filed return of income on 06.10.2020 declaring total income of Rs. 29,03,990 after claiming deduction u/s. 80JJAA of the Act of Rs. 6,60,828/- . The CPC, Bengaluru while processing return of income u/s. 143(1) of the Act has not allowed the claim of section 80JJAA of the Act on the ground that the assessee has not filed Form No.10DA within the due date. The Ld. JCIT(A) has confirmed the disallowances as Form 10DA was not filled within the due date.

4. The Ld. Authorized Representative (A.R) of the assessee has submitted that the assessee has initiated the process of filling Form 10DA within due date and the Chartered Accountant has also signed the report digitally affixing signature on 01.10.2022 i.e., within the prescribed time limit, but the assessee omitted to approve the audit report and therefore, there was a delay in submitting the audit report. The Ld. AR has submitted that immediately after coming in notice that process was not complete it approved and submitted the form. The

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Ld. AR has argued that Form 10DA was approved within time by the CA and delay in approving by assessee is inadvertent lapse and has relied on the decision of Co-ordinate Bench of this Tribunal in the case of KNM Mills Pvt. Ltd. v. ITO in ITA NO.1431/Chny/2023 dated 29.05.2024.

5. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. The CPC, Bengaluru has disallowed the claim of deduction u/s. 80JJAA of the Act of Rs. 6,60,828/- as the assessee has not approved and presented the Form 10DA within time, though it has already submitted to the Chartered Accountant and Chartered Accountant has approved within due date. The Co-ordinate Bench on the similar facts restored the matter back to the file of A.O with a direction to verify that the assessee has uploaded Form 10DA well before due time and allow the claim if found to be correct as under:

*"7. In Owners & Parties interested in MV Vali Perov. Fernando Lopez AIR 1989 SC 2206, it was observed - Rules of procedure are not by themselves an end but means to achieve the ends of justice. Rules of procedure are tools forged to achieve justice and are not hurdles to obstruct the pathway to justice. Construction of a rule of procedure which promotes justice and prevents its miscarriage by enabling the Court to do justice in myriad situations, all of which*

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*cannot be envisaged, acting within the limits of permissible construction, must be preferred to that which is rigid and negatives the cause of justice. Procedure is meant to subserve and not rule the cause of justice*

*8. In the light of the discussion (supra) and judicial precedents we restore the matter back to the file of the jurisdictional AO for a limited purpose, with a direction to verify the facts as claimed by the assessee and if it is found that the assessee had uploaded Form No.10DA well before the due date as prescribed by the statute and only for omitting step '6' out of steps '7' as discussed supra, assessee's legitimate claim if found to be correct should not be denied. Needless to say, assesee be heard, before passing order.*

7. Respectfully following above cited order, we restore the matter back to the file of A.O with direction to verify the facts as claimed by the assessee and if it is found that the assessee has uploaded Form-10DA well before due date as prescribed by the statute, the assessee's legitimate claim if found to be correct should not be denied.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

*Order pronounced in open Court on 24<sup>th</sup> October, 2024.*

**Sd/-**  
**(महावीर सिंह)**  
**(Mahavir Singh)**  
**उपअध्यक्ष / Vice President**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**  
**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 24<sup>th</sup> October, 2024.

EDN/-

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आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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