

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, VICE PRESIDENT &  
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.1257/Ahd/2024  
Assessment Year: 2021-22**

Akron Energy Private Limited, 5 <sup>th</sup> Floor, A-504, Privilion, B/h. Iscon Temple, Ambali Bopal Road, S.G. Highway, Ahmedabad – 380 054. <b>[PAN – AARCA 0650Q]</b>	Vs.	Income Tax Officer, Ward – 3(3)(1), Ahmedabad.
(Appellant)		(Respondent)
Assessee by	Shri Tej Shah, AR	
Revenue by	Shri C. Dharani Nath, Sr. DR	
Date of Hearing	20.11.2024	
Date of Pronouncement	18.12.2024	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:**

This appeal is filed by the Assessee against order dated 17.05.2024 passed by the CIT(A), National Faceless Appal Centre (NFAC), Delhi for the Assessment Year 2021-22.

2. The assessee has raised the following grounds of appeal :-

- “1) The CIT(A) erred in law and in the facts of the case in confirming the order of the CPC in making prima facie adjustment u/s.143(1) of the Act.
2. The CIT(A) erred in law and in the facts of the case in confirming the order of the CPC in disallowing deduction u/s.80IAC of Rs.31,96,720/-
3. the CIT(A) erred in law and in the facts of the case in confirming the order of the CPC in not condoning the delay in filing audit report in Form 10CCB.”

3. The assessee is engaged in the business of condition monitoring of renewable energy assets and substation, NABAL accredited calibration services – instruments related to Solar and wind stations. The assessee company is also registered as startup company with the Competent Authority i.e. Department for Promotion of Industry and Internal Trade (Ministry of Finance) and it has been granted certificate on 30.09.2020 valid upto 26.06.2028. Return of income was filed on 26.12.2021 declaring total income of Rs. Nil after claiming deduction under Section 80-IAC amounting to Rs.31,96,720/-. The assessee was subjected to MAT on book profit of Rs.33,33,652/-. While processing the return of income under Section 143(1) of the Income Tax Act, 1961, the CPC has not given deduction of Rs.31,96,720/- claimed under Section 80-IAC of Chapter VI-A of the Act. The assessee filed rectification under Section 154 of the Act and the CPC passed order under Section 154 of the Act on 02.12.2022 and assessed total income at Rs.32,09,680/- after rejecting deduction under Section 80-IAC of Rs.31,96,720/-.

4. Being aggrieved by the Order under Section 154 of the Act, the assessee filed appeal before the CIT(A) (NFAC). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that no notice related to Section 154 proceedings were given to the assessee and the audit report was not considered by the CIT(A). The CIT(A) has observed that audit report in Form 10CCB was not filed before the time limit prescribed under Section 47AB of the Act for the assessment year 2021-22. But, from the perusal of the records, the Id. AR submitted that if the audit report is submitted later, the same should have been taken into account and no deduction should have been disallowed solely on the basis of non-filing of Form 10CCB. The Ld. AR submitted that Form 10CCB was filed on 18<sup>th</sup> November, 2022 and the same should be considered.

6. The Ld. DR relied upon the order under Section 154 of the Act and the Order of the CIT(A).

7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the assessee filed return of income on 26.12.2021

and the extended due date of filing the return was 15.03.2022. The assessee filed Form 10CCB on 18.11.2022 and the same audit report though belatedly was filed before the CIT(A). Thus, it will be appropriate to remand back this matter to the file of the JAO for proper verification of the said audit report and consider the same. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

8. In the result, appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on this 18<sup>th</sup> December, 2024.

*Sd/-*  
**(DR. BRR KUMAR)**  
Vice President

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 18<sup>th</sup> December, 2024**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

**TRUE COPY**

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*