

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, MUMBAI**

**SHRI AMRJIT SINGH, ACCOUNTANT MEMBER  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No.6323/MUM/2024  
(Assessment Year: 2018-2019)**

**International Gemmological Institute India Ltd.**

702, 7<sup>th</sup> Floor, The Capital,  
Bandra Kurla Complex, Bandra (East),  
Mumbai – 400051. Maharashtra.  
[PAN:AAACI6824P]

..... **Appellant**

Vs

**Deputy Commissioner of Income Tax  
14(1)(1), Mumbai**

Ayakar Bhavan, New Marine Lines,  
Mumbai – 400020. Maharashtra

..... **Respondent**

**Appearance**

For the Appellant/ Assessee : Shri Satish R. Mody  
For the Respondent/Department : Shri Mahesh Pamnani

**Date**

Conclusion of hearing : 29.01.2025  
Pronouncement of order : 31.01.2025

---

**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. The present appeal preferred by the Assessee against the order, dated 03/10/2024, passed by the National Faceless Appeal Centre (NFAC), Delhi,[hereinafter referred to as 'the **CIT(A)**'] under Section 250 of the Income Tax Act, 1961 [hereinafter referred to as 'the **Act**'] whereby the Ld. CIT(A) had partly allowed the appeal against the Assessment Order, dated 17/03/2021, passed under Section 143(3) read with Sections 143(3A) & 143(3B) of the Act for the Assessment Year 2018-2019.
2. The Assessee has raised following grounds of appeal :
  - "1. *The CIT (Appeal) has erred in confirming the addition made by the learned assessing officer in disallowing the deduction*

*u/s.80JJA by holding that the due date for filing return of income was 31-10-2018 however the due date of filing of return of income in case of the company was 30-11-2018 and return was filed within stipulated time."*

3. The relevant facts in brief are that in the present case deduction claimed by the Assessee under Section 80JJA of the Act was denied by the Assessing Officer on the ground that return of income was filed by the Assessee on 30/11/2018 whereas the time for filing return of income expired on 30/10/2018. In appeal, the CIT(A) agreed with the Assessing Officer and dismissed the ground raised by the Assessee on this issue. Being aggrieved, the Assessee has carried the issue in appeal before the Tribunal.
4. We have heard both the sides and perused the material on record.
5. The Learned Authorised Representative for the Assessee has placed on record copy of Transfer Pricing Audited Report for the Assessment Year 2018-2019 and submitted that the due date of filing return of income was 31/11/2018 since the Assessee was required to furnish report under Section 92E of the Act in respect of international transactions undertaken by the Assessee during the relevant previous year. In this regard reliance was placed by the Learned Authorized Representative for the Appellant on Clause (aa) of Explanation 2 to Section 139(1) of the Act containing definition wherein due date has been defined to mean as under:  
  
    "(a) xx xx  
  
    (aa) in the case of an assessee [including the partners of the firm or the spouse of such partner (if the provisions of section 5A applied to such spouse), being such assessee [who] is required to furnish a report referred to in section 92E, the 30<sup>th</sup> day of November of the assessment year]  
  
    b xx  
  
    c xx"
6. The Learned Departmental Representative submitted that above

avement made on behalf of the Assessee required verification.

7. Having given thoughtful consideration to the rival submission, we deemed it appropriate to set aside the order, dated 03/10/2024 passed by the CIT(A) on this issue with the directions to the Assessing Officer to re-adjudicate afresh the claim of deduction made by the Assessing Officer under Section 80JJA of the Act after verifying from record that the Assessee was covered by Clause (aa) of Explanation 2 of Section 139(1) of the Act. The Assessee is directed to file all relevant details and documents in support of his claim before the Assessing Officer. Assessing Officer is directed to consider the same and grant the Assessee a reasonable opportunity of being heard.
8. In terms of paragraph 7 above, Ground No.1 raised by the Assessee is allowed for statistical purposes.
9. In result, the present appeal preferred by the Assessee is allowed for statistical purposes.

Order pronounced on 31.01.2025.

**Sd/-**  
**(Amarjit Singh)**  
**Accountant Member**

**Sd/-**  
**(Rahul Chaudhary)**  
**Judicial Member**

मुंबई Mumbai; दिनांक Dated : 31.01.2025  
Milan, LDC

**आदेश की प्रतिलिपि अग्रेषित/ Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण , मुंबई / DR,  
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai