

आयकर अपीलीय अधिकरण "एस एम सी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

BEFORE Dr. MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1772/PUN/2024  
निर्धारण वर्ष / Assessment Year: 2018-2019

I T S P M M Sevakanchi Sahakari Patasanstha Marydit, Indapur, Pune- 413106 Maharashtra PAN-AAAAI8805J Appellant	Vs	ITO, Ward-2(1), Kolhapur Respondent
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Assessee by	:	Shri Sarang Gudhate
Revenue by	:	Shri Aviyogi Ambadkar, Additional CIT
Date of hearing	:	13.03.2025
Date of pronouncement	:	27.03.2025

**आदेश/ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

This appeal at the instance of the assessee is directed against the order of Ld. CIT Appeal Additional./JCIT(A)-2 u/s 250 of the Income-tax Act, 1961 dated 28.06.2024 which is arising out of Order passed u/s.143(1) of the Act dated 14.06.2019.

2. Assessee has raised following grounds of appeal:-

1. Under the facts and circumstances of the case, Ld. Assessing Officer has erred in disallowing deduction u/s 80P in Intimation u/s 143(1) as only Prima facie adjustment is permissible in intimation u/s 143(1).
2. Under the facts and circumstances of the case, Ld. Assessing Officer Is erred in not appreciating the fact that section 80P is benevolent hence needs to be interpreted liberally without looking into procedural non compliances.
3. Under the facts and circumstances of the case, Ld. Assessing Officer is erred in not appreciating the fact that provision of section 80A(5) is inserted by Finance Act 2018 and should be applicable from Assessment Year 2019-20.
4. The appellant craves the permission to add, amend, modify, revise, substitute, delete or alter any/all of the above grounds of appeal if deemed necessary at the time of hearing of the appeal.

3. Ld. AR of the assessee has filed the written submission and requested for adjudicating the case on the basis of written submissions. In these written submissions Ld. counsel for the assessee submitted that various coordinating benches of this Tribunal have consistently held that powers with the CPC for making *prima facie* adjournment u/s 143(1)(a) of the Act regarding disallowance under provisions of Chapter VIA has been introduced w.e.f. 01.04.2021 and therefore impugned addition deserves to be deleted as the CPC has denied the deduction to the assessee u/s 80P of the Act in the order dated 14.06.2019.

4. On the other hand Ld. DR failed to controvert the submissions made by Ld. AR in the written submission.

5. I have heard Ld. DR and perused the record placed before us. The powers with CPC to make *Prima Facie* adjustment in sub-clause (v) of section 143(1)(a) of the Act for disallowing deduction claimed under any of the provisions of Chapter VI A under the heading **“C-deductions in respect of certain incomes”** has been enabled w.e.f. 01.04.2021. Since in the instant case CPC had denied the 80P deduction in the order u/s 143(1)(a) of the Act processed on 14.06.2019 but such adjustment falls outside the jurisdiction held by CPC and thus deserves to be deleted. I find support from following decision of coordinate Benches:-

a. *Sai Prerana Co-Op. Credit Society Ltd. Vs. Income Tax Officer (2023) 37 NYPTTJ 264 (Mum)*

b. *Lanjani Co-operative Agri Society Ltd [2022] 219 ITJ (Chd) 750*

*c. Manoh Co-Operative Agriculture Service Society Ltd. Vs. Income Tax Officer (2025) 39 NYPTT) 165 (Chd)*

*d. Chaplah Co-Operative Agricultural Service Society Ltd. Vs. Income Tax Officer (2024) 38 NYPTT) 1292 (Chd)*

6. Respectfully following the above decisions and taking a consistent view, I allow the grounds of appeal No. 1, 2 and 3 raised by the assessee and direct Ld. JAO to allow the deduction u/s 80P of the Act claimed by assessee in the return of income.

7. Ground No. 4 is general in nature which needs no adjudication.

8. In the result appeal of the assessee is allowed as per terms indicated above.

Order pronounced on this 27<sup>th</sup> day of March, 2025.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे/ Pune; दिनांक / Dated: 27<sup>th</sup> March, 2025.

*Neeta*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.

5. गार्ड फाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.