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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1201/Chny/2025
निर्धारण वर्ष /Assessment Years: 2019-20

Vadamugam Kanagayampalayam Primary Agricultural Co-operative Credit Society, Vadamugam Kangayapalayam, Kasthuripalayam (PO), Vijayamangalam (Via), Uthukuli (Tk.), Tiruppur – 638 751. [PAN: AABAV 0216F]	**Vs.**	The Income Tax Officer, Ward-1(2), Tirupur.
(अपीलार्थी/**Appellant)**		**(**प्रत्यर्थी/**Respondent)**

अपीलार्थी की ओर से/ Appellant by	:	Shri A. Vijayalakshmi, C.A
प्रत्यर्थी की ओर से /Respondent by	:	Shri Vijay Kumar, JCIT
सुनवाई की तारीख/Date of Hearing	:	17.06.2025
घोषणा की तारीख /Date of Pronouncement	:	26.06.2025

आदेश / **O R D E R**

PER JAGADISH, A.M:

Aforesaid appeal filed by the assessee for Assessment Year (A.Y) 2019-20 arises out of the order of Learned Commissioner of Income Tax, Appeal, Addl./JCIT(A)-1, Noida [hereinafter "Addl. CIT(A)"] dated 29.03.2025 in the matter of intimation dated 23.09.2020 issued by Centralized Processing Center, Bengaluru (CPC) u/s. 143(1) of the Income-tax Act, 1961 (hereinafter "the Act").

2. The only effective ground of appeal in this appeal of assessee is against the order of Ld. Addl. CIT(A) in confirming the disallowances of Rs.11,10,255/- claimed u/s. 80P of the Act.

3. The assessee is a Primary Agricultural Co-operative Society, incorporated under the Tamilnadu Co-operative Societies Act, 1983 and filed its return of income for A.Y 2019-20 on 16.04.2020 u/s. 139(4) of the Act. The assessee in the return of income has claimed deduction u/s. 80P of the Act of Rs.11,10,255/-. However, the CPC, Bengaluru through intimation u/s. 143(1) of the Act, disallowed the claim on the ground that the return was filed beyond the due date prescribed u/s 139(1) of the Act. Aggrieved, the assessee filed an appeal before the Ld. Addl. CIT(A). The Ld. Addl. CIT(A) has confirmed the disallowance on the basis that the return was not filed within the due date and, therefore, as per Section 80AC of the Act, the deduction u/s. 80P of the Act was not allowable.

4. Before us, the Learned Authorized Representative (AR) submitted that the assessee has already filed a petition u/s. 119(2)(b) of the Act before the CCIT, Coimbatore, seeking condonation of delay in filing the return of income. The said petition is currently pending. It

was submitted that the Ld. CIT(A) proceeded to decide the matter without considering the pendency of the condonation petition. Accordingly, it was requested that the order of the Ld. CIT(A) be set aside and the matter be restored for fresh consideration after the decision of the CCIT.

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

6. We have heard the rival submissions, and perused the materials available on record. The Ld. Addl. CIT(A) has confirmed the disallowance of the claim of deduction u/s 80P of the Act on the ground that the return was not filed within the due date prescribed, and therefore, in light of Section 80AC of the Act, the deduction was not allowable. However, the assessee has submitted that a condonation petition u/s. 119(2)(b) of the Act has been filed and is pending before CCIT, Coimbatore. The Ld. Addl. CIT(A) did not take note of this fact into account while deciding the appeal. The assessee has submitted that the delay in filing the return was attributed to the fact that the appointed auditor had not completed the audit by the due date. Since, the assessee has filled a condonation petition, which is still pending,

we are of the view that the matter requires reconsideration. In view of above, we remand the matter back to the file of Ld. Addl. CIT(A) for deciding the appeal after the decision of the CCIT, Coimbatore. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 26th day of June, 2025 at Chennai.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)
न्यायिक सदस्य / Judicial Member

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

चेन्नई/Chennai, दिनांक/Dated*: 26th June, 2025.*
EDN/-

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