

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

IT(TP)A No. 275/Bang/2022
Assessment Year: 2017-18

Lowes Services India Pvt. Ltd., Ground to 10 th Floor Block Willow (L2), Manyata Embassy Business Park (SEZ), Bangalore – 560 045. PAN – AAMCA 4697 C	Vs.	The Dy. Commissioner of Income Tax, Circle – 4(1)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Chavali Narayan, CA
Revenue by	:	Dr. KJ Divya, CIT(DR)

Date of hearing	:	12.06.2025
Date of Pronouncement	:	30.06.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the learned AO dated 21/02/2022 in DIN No. ITBA/AST/S/143(3)/2021-22/1039951046(1) for the assessment year 2017-18.

2. At the outset, the learned Counsel for the assessee submitted that the issues raised by the assessee relating to transfer pricing adjustments in Grounds No. 1 to 11 have been settled under a MAP resolution dated 28/03/2025. The learned AR, in support of his contention, filed a copy of the MAP resolution dated 28/03/2025, which is available on record.

According to the learned AR, all the grounds relating to the transfer pricing adjustments should be dismissed as they have become infructuous.

3. On the other hand, the learned DR could not dispute the submissions made by the learned AR of the assessee.

4. We have heard the rival contentions of both parties and perused the materials available on record. In view of the above discussion, we hold that Grounds Nos. 1 to 11 relating to transfer pricing adjustment do not require any independent adjudication as issues got settled under MAP resolution dated 28/03/2025. Accordingly, all the grounds raised by the assessee relating to transfer pricing adjustment are dismissed as infructuous.

5. Regarding the other grounds, i.e., Grounds Nos. 12 to 15 relating to corporate issues, the learned AR submitted that the benefit under section 80G was denied to the assessee by the lower authorities due to lack of documents. However, the learned AR submitted before us that all the necessary documents relating to the donations made by the assessee during the year to Christal House and Habitat for Humanity India, amounting to Rs. 17,75,000/-, were duly filed before the lower authorities. These documents are placed at pages 947 to 948 of the paper book. The learned AR fairly admitted that these supporting documents have not been verified by the lower authorities. Therefore, he prayed that the issue may be set aside to the file of the AO for fresh adjudication in accordance with law.

6. On the other hand, the learned DR did not raise any objection to setting aside the matter to the file of the AO for fresh adjudication in accordance with law.

7. We have heard the rival contentions of both parties and perused the materials available on record. From the discussion above, we note that the department has denied the benefit in respect of donations to Christel House India and Habitat for Humanity India, assuming the entities to be non-existent. On the contrary, we note that the receipts issued by Chrystal House India and Habitat for Humanity India for having received the donation from the assessee contained necessary details, justifying registration under section 80G(5) of the Act. The revenue has not pointed out any defect in the receipts. Nevertheless, in the interest of justice and fair play, we are inclined to extend one more opportunity to the assessee to present the necessary documents to justify the deduction under section 80G of the Act. Accordingly, the issue is set aside to the file of the AO for fresh adjudication in accordance with law. Hence, the grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in court on 30th day of June, 2025

Sd/-

(PRAKASH CHAND YADAV)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 30th June, 2025
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore