

**THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA Nos.5137 & 5138/Del/2024  
(Assessment Years: 2019-20 & 2020-21)**

Krishak Seva Sahkari Samiti Limited, Mitli Distt. Baghat- 250611 Uttar Pradesh	Vs.	ITO, Baraut Uttar Pradesh 250611
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AABAK5991L		
Appellant	..	Respondent

Appellant by :	Sh. Devashish Bhadauria, Adv (through VC)
Respondent by :	Sh. Om Prakash Sr. DR

Date of Hearing	08.07.2025
Date of Pronouncement	08.07.2025

ORDER

**PER BENCH:**

Both the appeals filed by the assessee are directed against the order dated 12.06.2024 & 13.06.2024 passed by the Ld. Addl/JCIT(A)-3 Bengaluru, arising out of the common Intimation Order dated 11.01.2022 passed by the ADIT, CPC, Bengaluru under Section 154 r.w.s 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for Assessment Years 2019-20 & 2020-21.

**ITA No.5137/Del/2024 for Assessment Year: 2019-20:**

2. The matter relates to disallowance of claim under Section 80P(2)(a)(i) to the tune of Rs.8,22,193/- made by CPC in turn confirmed by the First Appellate Authority invoking the provision of Section 143(1)(a)(v) of the Act.

3. At the time of hearing of the instant appeal the Ld. Counsel appearing for the assessee submitted before us that this particular provision of law envisaged in Section 143(1)(a)(v) has been introduced by the Finance Act, 2021 w.e.f 01.04.2021 for Assessment Year 2021-22 onwards and not for Assessment Year 2019-20 as before us. In that view of the matter the disallowance of deduction claimed by the assessee under Section 80P of the Act has not sustainable in the eyes of law. In support of argument he has further relied upon the judgment passed by the Co-ordinate Bench in the case of The Defence Accounts Co-operative Credit Society Ltd. Vs. ITO in ITA No. 1112/Del/2024 for Assessment Year 2019-20 a copy whereof has also been annexed to the paper book filed before us. In fact, considering the identical facts of the matter the Coordinate Bench has been pleased to quash the order passed by the authorities below.

On the contrary, the Ld. DR relied upon the order passed by the authorities below.

4. We have heard the rival submissions made by the respective parties and we have also perused the relevant materials available on record including the order passed by the Coordinate Bench in the identical facts

and circumstances of the matter. In fact, under Section 80P deduction claimed to the tune of Rs.20,15,988/- was disallowed considering the provision of Section 143(1)(a)(v) of the Act. Having regard to the admitted position that this particular section has been introduced by the Finance Act, 2021 and w.e.f 1.04.2021 having no retrospective effect the Coordinate Bench has been pleased to quash the order passed by the authorities below.

5. Thus, having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter and the order passed by the Coordinate Bench and the provision of law which has been introduced by the Finance Act, 2021 with effect from 01.04.2021 we are of the considered opinion that the impugned addition invoking Section 143(a)(v)(i) of the Act is not sustainable in the eyes of law and therefore, the order impugned is quashed. The appeal of the assessee is allowed.

6. Having regard to the identical facts of the matter in ITA No. 5138/Del/2024 for Assessment Year 2020-21 this observation made by us in allowing the appeal preferred by the assessee as aforesaid is applied mutatis mutandis. This appeal preferred by the assessee is also allowed.

7. Both the appeals preferred by the assessee are allowed.

Order pronounced in the open court on 08.07.2025

Sd/-  
(Avdhesh Kumar Mishra)  
ACCOUNTANT MEMBER

Sd/-  
(Madhumita Roy)  
JUDICIAL MEMBER

Dated 08.07.2025  
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI