

# आयकर अपीलीय अधिकरण, "बी" न्यायपीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA

BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER  
AND

SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER

आयकर अपील सं/ITA No.343/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2020-2021)

J.G.Chemicals Limited, Adventz Infinity @5, Unit No.1511, Street No.18, BN Block, Sector V, Salt Lake Kolkata-700091	Vs	Pr.CIT(Central)-2, Kolkata
<b>PAN No. :AABCJ 0625 L</b>		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
------------------------	----	---------------------------

निर्धारितकीओरसे /Assessee by	:	Shri Akkal Dudhwewala, FCA
राजस्वकीओरसे /Revenue by	:	Shri P.N.Barnwal, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	09/07/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	30/07/2025

## आदेश / ORDER

**Per Rajesh Kumar, AM:**

This is an appeal filed by the assessee against the order dated 08.01.2025, passed by the Id. PCIT(Central), Kolkata-2, for the assessment year 2020-2021.

2. The assessee has challenged jurisdiction exercised u/s.263 of the Act by the Pr.CIT on the ground that the order passed u/s.143(3) of the Act dated 20.04.2022 was erroneous and prejudicial to the interest of revenue.

3. The facts in brief are that the order u/s.143(3) of the Act was passed on 20.04.2022 assessing total income of the assessee at Rs.14,11,61,610/-Thereafter the PCIT observed from the assessment records that the assessee claimed deduction of Rs.8,28,001/- u/s.80G of

the Act in the income tax return filed for the impugned assessment year. The PCIT also noted from Form 3CD (tax audit report) that deduction under Chapter VIA is shown at Nil which resulted in short determination of assessable income amounting to Rs.8,28,001/-. The PCIT noted that the claim of the assessee of Rs.8,28,001/- u/s.80G of the Act should have been disallowed by the AO in the order passed u/s.143(3) of the Act and added to the income of the assessee. According to Pr.CIT the order passed by the AO is erroneous and prejudicial to the interest of revenue and hence notice u/s.263 of the Act was issued to the assessee. The assessee replied to the said notice. Finally, the Id. Pr.CIT revised the assessment already framed u/s.143(3) of the Act dated 20.04.2022 by directing the AO to make necessary enquiry/verification and pass the assessment afresh and compute the income accordingly after following the provisions of law.

4. Ld. AR submitted before us that the revisionary jurisdiction invalidly exercised by the PCIT as the order passed u/s.143(3) of the Act is neither erroneous nor prejudicial to the interest of revenue. Ld.AR while taking us through the computation of income at page 38 of the paper book, submitted that the assessee has added back the total amount of Rs.16,79,001/- and claimed deduction u/s.80G of the Act @ 50% of Rs. 16,56,001/- which comes to Rs.8,28,001/-. The Id.AR also took us to copy of ITR filed available at page 40 of the paper book which under the head donations entitled for 100% deduction without qualifying limit and stated that deductions were stated with complete details and facts and

accordingly a claim of Rs.8,28,001/- was made. The Id. AR also stated that the tax auditor while preparing the report wrongly mentioned in the tax audit report in Item No.33 that amount admissible in Chapter VIA to be Nil and the PCIT has relied on that report which has been revised by the tax auditor subsequently by admitting the said mistake. The Id.AR referred to the notice issued by the AO during the assessment proceedings, copy of which is available at page 52 of the paper book wherein vide query No.14, the assessee was directed to submit the evidentiary proof in respect of the claim of deduction under Chapter VIA of the Act and the assessee replied and furnished the details before the AO vide letter dated 22.12.2021 under point No.14 submitting all the details and evidences, copy of 80G certificate in respect of claim has also been placed in the paper book. The Id.AR submitted that in view of these facts, the issue was duly examined by the AO and accepted, therefore, the revisionary jurisdiction exercised by the PCIT deserves to be quashed.

5. On the other hand, Id.CIT-DR submitted that no prejudicial is going to be caused to the assessee by restoring the investigation to the AO in respect of 80G claim and the assessee would get sufficient opportunity. Therefore, the appeal of the assessee deserves to be dismissed.

6. After perusing the material available on record, we find that in this case admittedly there is a mistake in the tax audit report in item No.33 wherein the tax auditor stated that a deduction under Chapter VIA to be Nil whereas the assessee has claimed deduction of Rs.8,28,001/-. We have examined the statement of total income of the assessee furnished in the

paper book at page 38 and found that the assessee has suo motto disallowed the donation claimed in the profit and loss account and thereafter claimed deduction to 50% which comes to Rs.8,28,001/-. We also note that the assessee has replied to the AO alongwith all evidences as well as certificate u/s.80G of the Act when a query was raised by the AO while issuing notice u/s.142(1) of the Act. Under these circumstances, we find that the assessment framed by the AO is neither erroneous nor prejudicial to the interest of revenue and consequently the jurisdiction exercised by the PCIT is invalid. Therefore, we are inclined to quash the order passed PCIT u/s.263 of the Act.

7. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 30/07/2025.

**Sd/-**  
**(PRADIP KUMAR CHOUBEY)**  
न्यायिकसदस्य / JUDICIAL MEMBER

**Sd/-**  
**(RAJESH KUMAR)**  
लेखा सदस्य/ACCOUNTANT MEMBER

**कोलकाता**Kolkata; दिनांक Dated 30/07/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant-
2. प्रत्यर्थी/ The Respondent-
3. आयकरआयुक्त(अपील) / The CIT(A),
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, **कोलकाता** / DR,  
ITAT, Kolkata
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापितप्रति //True Copy//

(Assistant Registrar)

Income Tax Appellate Tribunal, Kolkata