

| आयकर अपीलीय अधिकरण न्यायापीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"G" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&

SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A. No. 3597/Mum/2025

Assessment Year: 2023-24

M/s. Graviss Foods Private Limited Strand Cinema, C.S. No. 506 Arthur Bunder Road Colaba Mumbai - 400005 [PAN: AABCM6895P]	Vs	Deputy Commissioner of Income Tax, Circle - 7(1)(1), Mumbai
अपीलकर्ता/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Mahesh O. Rajora, C.A.
Revenue by :	Shri Swapnil Choudhary, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 23/07/2025
घोषणा की तारीख /Date of Pronouncement: 31/07/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the Id. Commissioner of Income Tax (Appeal)/ Addl./JCIT (A) - 4, Delhi [hereinafter 'the Id. CIT(A)'] dated 25/03/2025 pertaining to AY 2023-24.

2. The grievance of the assessee reads as under:-

"1. The Additional/ Joint Commissioner of Income Tax (Appeals) - 4, Delhi [hereinafter referred to as CIT(A)] erred in confirming the action of Deputy Director of Income Tax, CPC, Bengaluru (hereinafter referred to as the AO) in not granting deduction of Rs.10,39,644/- u/s 80JJAA of the Income Tax Act, 1961 ('the Act) as claimed by the Appellant in its return of income.

The Appellant submits that it satisfies the conditions prescribed u/s 80JJAA of the Act and accordingly is eligible to claim deduction of an amount equal to 30% additional employee cost incurred by it during the previous year and immediately preceding year to previous year; hence the CIT(A) ought to have allowed deduction of Rs.10,39,644/- u/s 80JJAA of the Act.

2. The CIT(A) erred in confirming the action of the AO in not granting the deduction of Rs. 10,39,644/- u/s 80JJA of the Act, on the ground that Appellant did not file Form No. 10DA on or before the specified date (i.e. 31.10.2023) u/s 44AB of the Act. The Appellant submits that it has filed Form No. 10DA on 29.11.2023 (i.e. after 31.10.2023 but before due date of filing return of income i.e. 30.11.2023).

The Appellant submits that delay in filing of Form No. 10DA is only a procedural defect and the CIT(A) ought to have allowed the deduction of Rs. 10,39,644/- u/s 80JJA of the Act as claimed by the Appellant in its return of income.

The Appellant reserves the right to add, amend, alter or vary all or any of the above grounds of appeal as they or their representatives may think fit."

3. Briefly stated the facts of the case are that the assessee filed its return of income on 30/11/2023 when the due date of filing the return of income was 30/10/2023. Accordingly, the assessee was supposed to file Form 10DA on 31/10/2023 whereas the same was filed on 29/11/2023. Thus, there was a delay in filing Form 10DA in support of the claim of deduction u/s 80JJA of the Act. The return was processed on 22/12/2023 and the deduction u/s 80JJA of the Act was denied by CPC, Bengaluru on the ground that Form 10DA was not filed on or before the specified date.

3.1. Assessee preferred appeal before the Id. CIT(A) but without any success.

4. Be that as it may, subsequently the return was selected for scrutiny assessment and while framing the order u/s 143(3) r.w.s. 144B of the Act vide order dated 23/03/2025, the AO allowed the claim of deduction u/s 80JJA of the Act making the present appeal infructuous.

5. In the result, appeal of the assessee is dismissed as infructuous.

Order pronounced in the Court on 31st July, 2025 at Mumbai.

Sd/-

**(ANIKESH BANERJEE)
JUDICIAL MEMBER**

Sd/-

**(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai