

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, KOLKATA

**SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1101/Kol/2024
(Assessment Year 2019-2020)**

Greenzen Bio Private Limited,
3rd Floor, Opp. Bajjala Showroom,
2nd Mile Sevoke Road, Siliguri,
Darjeeling, West Bengal - 700048
[PAN: AACCG7467L]

..... **Appellant**

vs.

Asst. Director of Income Tax, CPC,
Post Boxes No. 1, Electronic City,
Post Office, Bengaluru – 560100

..... **Respondent**

Appearances by:

Assessee represented by : Anuj Masaddi A.R.

Department represented by : Amuldeep Kaur, Addl. CIT, SR. DR

Date of concluding the hearing : 19.08.2025

Date of pronouncing the order : 22.08.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER

1. This appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), passed by Ld. Addl./Joint Commissioner of Income Tax (Appeals)-1, Pune [hereinafter “the Addl/JCIT(A)], vide order dated 15.03.2024.

1.1 In this case, the Ld. AO-CPC has made certain disallowances pertaining to claim u/s 80IA of the Act, claim u/s 80JJAA of the Act and claim u/s 36(1)(va) of the Act. The assessee has challenged the denial of deductions u/s 80IA of the Act and section 80JJAA of the Act.

1.1 The assessee carried this matter in appeal, where he could not succeed on the basis of following finding:

“5.1.2 The Statement of Facts, Grounds of appeal and the material on record have been considered. The Statement of Facts, Grounds of appeal and the material on record have been considered. The appellant filed its belated return of income on 31st December 2019 u/s 139(4) of IT Act. Appellant filed its revised return of income for AY 2020-2021 on 30 November 2020. The Appellant has claimed an amount of Rs 1,65,25,358 under sections 80-IA of the Act in the belated and revised return of income. The appellant filed the said form 10CCB on 30/11/2020. Therefore, as on the due date of filing of the return, the taxpayer had not filed the audit report in Form 10CCB and ITR for claiming deduction under section 80-IA and sec 80JJAA of the IT Act. The taxpayer's income-tax return was processed by the Central Processing Centre (Bengaluru) (CPC) and the CPC passed an intimation under section 143(1) of the ITA, wherein amongst others, the deduction under section 80-IA and sec 80JJAA of ITA was denied to the taxpayer for non-submission of audit report along with the return or filing it beyond the due date of filing of the income-tax return. Form Number 10CCB was filed by the taxpayer beyond the due date of the filing of the return of income.

5.1.3 During the scrutiny proceedings, the Assessing Officer (AO), after considering section 80AC of the Act, denied the deduction under section 80-IA and sec 80JJAA claimed by the appellant. The appellant failed to furnish its original return of income within the prescribed time limit under section 139(1) of the Act. A return of income filed under Section 139(4) could not be said to be meeting the requirements of Section 139(1) in the context of Section 80AC of the Act, which specifically insists upon the filing of return by the due date prescribed under Section 139(1) for availing the admissible deductions. In the instant case, the appellant had no reasonable & bonafide cause for not filing the return of income within the time permitted under Section 139(1) of IT Act.

5.1.4 In view of the above, order denying the deduction under section 80-IA of the IT Act for non-submission of audit report along with the return of income and filing belated ITR is hereby upheld and accordingly, grounds of appeal no 1 and 2 are dismissed.”

1.2 The assessee has challenged this action of the first appellate authority through the following grounds before the ITAT.

“1(a) On the facts and in the circumstances of the case and in law, the Ld. CIT(Appels) erred in upholding disallowance under section 80-IA of the Income Tax Act, 1961 ('Act') made by the Learned ADIT-CPC in the order under section 143(1) of the Act.

1(b) On the facts and in the circumstances of the case and in law, the Ld. CIT(Appels) erred in not providing opportunity of personal hearing/ video conferencing before upholding the additions/disallowances made by the Learned ADIT-CPC in the order under section 143(1) of the Act, thereby violating the principles of natural justice.

2(a) On the facts and in the circumstances of the case and in law, the Ld. CIT(Appels) erred in upholding the disallowance made by the Ld. ADIT-CPC under section 80-IA of the Act of Rs 88,61,266 on the ground that the deduction under section 80-IA of the Act cannot be claimed where the relevant form for claiming deduction under section 80-IA of the Act was not filed alongwith the Return of Income

2(b) On the facts and in the circumstances of the case and in law, the Ld. CIT(Appeals) erred in upholding the disallowance made by the Ld. ADIT-CPC under section 80-IA of the Act on the ground that the deduction under section 80-IA of the Act cannot be claimed where the Return of Income was filed under section 139(4) of the Act

3. On the facts and in the circumstances of the case and in law, the Ld. CIT(Appeals) erred in upholding the disallowance made by 3 the Ld. ADIT-CPC under section 80JJAA of the Act amounting to Rs 3,71,345

4. The Appellant submits that each of above grounds is independent and without prejudice to one another. The Appellant craves leave to add, alter, amend, vary, omit or substitute any of the aforesaid grounds of appeal at any time before or at the time of hearing of the appeal, so as to enable the Hon'ble Tribunal to decide on the appeal in accordance with the law.”

2. The Ld. AR argued and stated that the reasons for denying the deduction u/s 80IA and 80JJAA of the Act were incorrect since the assessee had filed a return of income and had complied with the basic conditions for claiming the same. It was argued that in any case, the provisions of section 80AC of the Act could not apply when the return of income was being processed u/s 143(1)(a) of the Act.

2.1 The Ld. DR relied on the orders of authorities below.

3. We have considered the rival submissions and have also gone through the records before us. It is pertinent to note that an amendment to section 143(1)(a)(v) of the Act was brought in w.e.f. 01.04.2021 to include the entire provision of Chapter-VI under the purview of processing of returns. Thus, effectively all provisions of section 80IE of the Act or even section 80AC of the Act would apply for this purpose after the said amendment. However, the present case pertains to AY 2019-20 when such provisions were excluded from processing. Accordingly, there is no hesitation in holding that the deduction u/s 80IE of the Act could not have been denied to the assessee under the unamended section 143(1)(a) of the Act for AY 2019-20. Accordingly, the Ld.AO is directed to allow the deduction claimed u/s 80IE of the Act, with consequential working u/s 115JD of the Act; also on the charging of interest. The assessee gets relief accordingly.

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

Order pronounced on 22.08.2025

Sd/-
(Sonjoy Sarma)
Judicial Member

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 22.08.2025

AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches