

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH : BANGALORE**

BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT

ITA No.1306/Bang/2025
Assessment year : 2020-21

Bapuji Co-operative Credit Society Ltd., Akipete, Haveri – 581 110. PAN: AAAAB 5665R	Vs.	The Income Tax Officer, Ward 1, Haveri.
APPELLANT		RESPONDENT

Appellant by	:	Shri Pranay Sharma, Advocate
Respondent by	:	Shri Ganesh R. Ghale, Advocate, Standing Counsel.

Date of hearing	:	25.09.2025
Date of Pronouncement	:	24.10.2025

ORDER

1. This appeal is filed by Bapuji Co-operative Credit Society Ltd., Haveri (the assessee/appellant) for the assessment year 2020-21 against the appellate order passed by the Addl/JCIT(A), Ahmedabad [Id. CIT(A)] dated 20.02.2025 wherein the appeal filed by the assessee against the assessment order passed u/s. 143(1) of the Income-tax Act, 1961 [the Act] dated 12.2.2024 by the CPC was dismissed as not admitted as assessee's appeal was delayed and assessee did not file any application

for condonation of delay. The assessee is aggrieved and in appeal before us.

2. The brief facts of the case show that assessee is a co-operative society registered under the Karnataka Co-operative Societies, Act, 1959, involved in the business of providing credit facilities to its members. It filed return of income on 5.5.2021 at a total income of Rs.NIL by claiming deduction u/s. 80P(2)(a)(i) of the Act. The return of income was processed u/s. 143(1) of the Act on 25/11/2021 wherein deduction u/s. 80P of Rs.15,16,43 was denied to the assessee as the return was filed on 5.5.2021, whereas the due date of filing of return was 15.2.2021. This adjustment was made as per Annexure of deduction under Ch VIA of the act where in as per serial no 2 (n) 80 P deduction claimed by the assessee of Rs 1516463/- was considered as Rs Nil. Details of disallowance as per separate annexure 80 P was also given. Against this intimation, the assessee preferred appeal before the Id. CIT(A).
3. The Id. CIT(A) categorically noted that the return of income is filed by the assessee after the due date and therefore according to the provisions of section 80AC of the Act, deduction is not available.
4. However, there was delay in filing of the appeal and therefore the assessee has to file application for condonation of delay. The Id. CIT(A) also mentioned that in Form 35 also the appellant has not mentioned the correct date of intimation. According to him, the intimation is served on the assessee on 21.11.2021 and therefore the

assessee was directed to file the petition for condonation of delay. The assessee never filed the same and therefore the appeal was dismissed. Thus, Delay was not condoned, and without going into the merits of the case, appeal was dismissed in limine.

5. The assessee is in appeal. Before me also, the appeal is delayed by 33 days. The facts show that the CIT(A)'s order is dated 20.2.2025 and appeal is filed on 2.6.2025, thus it is late by 33 days. The reason for delay submitted by the assessee was that on receipt of the order of the CIT(A), assessee was exploring the various legal remedies and was seeking professional advise. The order of the CIT(A) is dated 20.2.2025 and assessee has deposited the appeal filing fees and then the tax on 9.5.2025 of Rs.5,74,395. Thereafter the assessee consulted the present CA, who advised to file the appeal before the ITAT. It was submitted that assessee is short of staff and therefore delay of 33 days in filing of appeal has occurred. It is submitted that the delay was for bonafide reason and therefore same may be condoned.
6. The Id. DR vehemently submitted that there is a delay of 33 days in filing the appeal before the ITAT for which there is no sufficient cause shown and therefore the appeal of the assessee should not be admitted.
7. I have carefully considered the rival contentions as well as the application filed by the assessee for condonation of delay. In this case the appellate order was passed by the CIT(A) was received by the assessee on 20.2.2025 itself. The appeal should have been filed on or before 30.4.2025. The appeal was filed on 2.6.2025 which has caused

delay of 33 days. I find that assessee was not advised earlier to file an appeal and was exploring other legal remedies. Later on assessee was advised to file the appeal and therefore the assessee filed it on 2.6.2025. We find that the delay caused in this appeal is nominal, for sufficient cause and deserves to be condoned. Accordingly the appeal is admitted.

8. On the merits of the case, it was submitted that assessee filed its return of income on 5.5.2021 wherein deduction u/s. 80P was claimed of Rs.15,16,460. This return of income was filed on 5.5.2021 whereas the due date for filing return of income was 15.2.2021. Therefore it is an admitted fact that the assessee has not filed return of income in time for claiming the deduction u/s. 80P(2)(a)(i) of the Act. The intimation u/s. 143(1) of the Act was passed on 25.11.2021 wherein the total income of the assessee was derived after denying the deduction u/s. 80P(2)(a)(i) of the Act. On this, the ld AR submitted that provision of section 143 (1) (a) (v) of the act was amended from 1/04/2021 which included all the deduction under chapter VIA including section 80 P of the act. Earlier section 80 P was not included there in. So only after 1/4/2021 this adjustment could have been made and not for AY 2020-21. He relied up on the coordinate bench decisions of Lunidhar Seva Sahkari Mandali Limited [ITA No 202/RJT/2022 for Ay 2019-20 dated 22/02/2023].
9. The ld DR also supported the disallowance by the decision of SMC bench in ITA no 1043/bang/2022 for AY 2018-19 where in para no 5

identical arguments were considered and relying up on decision of Honourable high court where the adjustments u/s 143 (1) was considered valid.

10. We find that a provision for adjustment u/s 143 (1) with respect to deduction claimed u/s 80 P was incorporated on and from 1/4/2021 as under: -

(v)	disallowance of deduction claimed under ⁹⁵ section 10AA or under any of the provisions of Chapter VI-A under the heading “ <i>C.-Deductions in respect of certain incomes</i> ”, if] the return is furnished beyond the due date specified under sub-section (1) of section 139 ; or
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11. “[section 10AA](#) or under any of the provisions of Chapter VI-A under the heading “*C.-Deductions in respect of certain incomes*”, Substituted for “sections [10AA](#), [80-IA](#), [80-IAB](#), [80-IB](#), [80-IC](#), [80-ID](#) or [section 80-IE](#), if” by the Finance Act, 2021, w.e.f. 1-4-2021.
12. As per memorandum of the Finance Act it is not with respect to any assessment year, but all intimation issued on or after 1/4/2021. In this case intimation is passed on 25/11/2021 i.e., after 1/4/2021. Therefore, it is permitted to make such adjustment after 1/4/2021.
13. However, the assessee has an option u/s 119 of the Act to get the delay in filing of ROI condoned by appropriate authority. The Id CIT (A) in appellate order in para no 7.1 has categorical mentioned that assessee has not enclosed the intimation along with appeal memo. The date of

intimation mentioned by the CIT (A) and as per the copy of intimation submitted before us is also different.

14. As the Id CIT (A) has not admitted the appeal as assessee did not file the application for condonation of delay in filing of appeal, we direct the assessee to file such an application which could be considered by the Id CIT (A) and then decide the issue in accordance with the law.
15. In the result, the appeal by the assessee is allowed for statistical purposes.

Pronounced in the open court on this 24th day of October, 2025.

Sd/-

(PRASHANT MAHARISHI)
VICE PRESIDENT

Bangalore,

Dated, the 24th October, 2025.

/Desai S Murthy /

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.