

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. Nos.1787 & 1788/Chny/2025
निर्धारण वर्ष/Assessment Year: 2021-22 & 2022-23

Chinthalpadi Primary Agri. Co-operative Vs. The Income Tax Officer,
Society Limited, Chinthalpadi Village, Ward 1,
Chinthalpadi Post, Pappireddipatty Tk, Dharmapuri.
Dharmapuri 635 302.

[PAN:AAAAC9429J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Dr. M. Mohan Babu, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 09.10.2025
घोषणा की तारीख /Date of Pronouncement : 24.10.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against separate orders both dated 24.03.2025 passed by the Addl./JCIT(A)-3, Ahmedabad for the assessment years 2021-22 and 2022-23.

2. Since issues raised in both the appeals of the assessee are similar based on the same identical facts, with the consent of both the parties, we proceed to hear the appeals together and pass consolidated order for the sake of convenience.

3. First, we shall take appeal in ITA No. 1787/Chny/2025: AY 2021-22 for adjudication.

4. We find that this appeal is filed with a delay of 23 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

5. The assessee raised 7 grounds of appeal, amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the disallowance of exemption claimed under section 80P of the Income Tax Act, 1961 [“Act” in short].

6. When the appeal was taken up for hearing, none appeared on behalf of the assessee nor filed any adjournment petition. Moreover, on perusal of the records, we note that the assessee has also not filed Vakalat/power of Attorney authorising any Advocate/ C.A to represent the case. Hence, we proceed to decide the appeals on merits after hearing the Id. DR.

7. We note that the assessee is a Primary Agricultural Co-operative Society registered under Tamilnadu Co-operative Societies Act, 1983 for the return of income for AY 2021-22 on 07.12.2023 after the final audit report copy approved by the Assistant Director of Co-op. Audit declaring income as NIL after claiming deduction under section 80P(2) of the Act of ₹.2,59,542/-. The CPC, Bengaluru passed intimation under section 143(1) of the Act dated 13.12.2024 disallowing the claim of deduction under section 80P(2) of the Act. The Id. CIT(A) upheld the order of the Assessing Officer by giving his reasons in detail in para 7.3 and 7.4 of the impugned order. The relevant portion of the order is reproduced herein below for better understanding:

7.3. The reply of the appellant is considered. The provisions of section 80AC were enacted in A.Y.2018-19 and amended from A.Y 2021-22. The provisions of section 80AC of the Act prior to amendment are reproduced herein below:

Deduction not to be allowed unless return furnished

80AC. Where in computing the total income of an assessee of any previous year relevant to the assessment year commencing on or after -

(i) the 1st day of April, 2006 but before the 1st day of April, 2018, any deduction is admissible under section 80-IA or section 80- IAB or section 80-IB or section 80-IC or section 80-ID or section 80-IE,

(ii) the 1st day of April, 2018, any deduction is admissible under any provision of this Chapter under the heading "C-Deductions in respect of certain incomes',

no such deduction shall be allowed to him unless he furnishes a return of his income for such assessment year on or before the due date specified under sub-section (1) of section 139."

The provisions of section 80AC do not allow the deduction mentioned therein if the return of income is not filed within time limit mentioned u/s 139(1) of IT Act. The case of appellant and deduction claimed by the appellant squarely falls in this section 80AC. The deduction claimed by the appellant would be admissible only when the return of income is filed within time limit mentioned in the section 139(1) of IT Act. The appellant has mentioned that due to Cooperative Audit delay and pressure received from administrators forced the delay in filing the return of income.

The appellant is hit by provisions of section 80AC of IT Act due to not filing return of income in time, hence issue of merit of availability of deduction will only arise after compliance of provisions of section of 80AC. The reasons mentioned by the appellant may be genuine but do not relax conditions stipulated by the provisions of section 80AC. Most important point is to be decided is whether the deduction u/s 80P claimed by the appellant for A.Y 2018-19 on wards can be disallowed by AO CPC u/s 143(1)(a) of IT Act.

7.4. *It is seen that the appellant has furnished it's return of income for the A.Y.2021-22 after the due date ie on 07.12.2023. The due date for filing of return of income was 15.03.2022 for A.Y. 2021-22. If any appellant has failed to file it's ITR within due date then no deduction can be allowed under chapter VI-A of the Income tax Act, 1961 as discussed in above paras. In view of aforesaid discussion, the addition made by the AO deserves to be upheld. The addition so made is confirmed and Ground no. 5 & 6 are dismissed.*

8. On perusal of the reasons recorded by the Id. CIT(A), we find no infirmity in the order of the Id. CIT(A) as the assessee requires to file the return of income on 15.03.2022, but, however, it was filed on 07.12.2023. We find in order to claim deduction under section 80P of the Act, one has to file the return of income within the due as specified by the Act. Since no return of income within the specified date is filed, the assessee is not entitled to claim deduction under section 80P of the Act. Thus, we agree

with the reasons recorded by the Id. CIT(A) in paras 7.3 and 7.4 of the impugned order in dismissing the grounds raised by the assessee. Thus, the grounds raised by the assessee are dismissed.

I.T.A. No. 1788/Chny/2025 for AY 2022-23

9. We find that this appeal is filed with a delay of 23 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

10. We find the issue raised in this appeal are similar to issue raised in ITA No. 1787/Chny/2025, wherein, we held that the assessee is not entitled to claim deduction under section 80P of the Act since the assessee has not filed the return of income within the due date specified under the Act as the assessee filed the return of income belatedly. Admittedly, in the present case, the due date for filing of return of income is 07.11.2022 for AY 2022-23, whereas, the assessee filed the return of income after the due date i.e., on 07.12.2023. Thus, we agree with the reasons recorded by the Id. CIT(A) in paras 7.3 and 7.4 of the impugned

order in dismissing the grounds raised by the assessee. Accordingly, the grounds raised by the assessee are dismissed.

11. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on 24th October, 2025 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 24.10.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.