



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2157/PUN/2025
Assessment Year : 2021-22

SAP Parts Private Limited, Survey No.1087/04, Pune-Nagar Pimple Jagtap Link Road, Sanaswadi, Pune 412208 Maharashtra PAN : AAXCS2045P	Vs.	Income Tax Officer, Circle-5, Pune
Appellant		Respondent

Appellant by	:	Shri Rohit Tapadia
Respondent by	:	Shri Pramod Shahakar
Date of hearing	:	04.11.2025
Date of pronouncement	:	27.11.2025

आदेश / ORDER

PER DR. MANISH BOARD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2021-22 is directed against the order dated 24.07.2025 framed by Addl/JCIT(A)-1, Gurugram arising out of Rectification Order dated 11.04.2023 passed u/s.154 of the Income Tax Act, 1961.

2. Assessed has raised following grounds of appeal :

"On facts and in law and without prejudice to each other

1. The Ld. CPC ought to have calculated the tax liability at 25% (being tax rate applicable to company whose turnover is less than 400 crores in FY 18-19) instead of calculating at 30%.



2. *The Ld. CPC and CIT-A ought to have granted the benefit of concessional tax rate at 25% u/s 115BA of the IT Act.*

3. *The appellant craves its right to add to or alter the Grounds of Appeal at any time before or during the course of hearing of the case.”*

3. At the outset, Ld. Counsel for the assessee requested for not pressing Ground No.2 and the same is therefore dismissed as ‘Not pressed’.

4. Apropos to effective Ground of appeal No.1, ld. Counsel for the assessee fairly stated that the details of the turnover of the preceding financial years were not mentioned in the return since the assessee wanted to take benefit of concessional tax rate at 25% u/s.115BA of the Act. He however submitted that if the turnover of domestic company for F.Y. 2018-19 does not exceed Rs.400 crore then income of such domestic companies are liable to tax @25% instead of 30%. He therefore submitted that after making necessary verification income of the assessee should be subjected to tax @25% only, which even otherwise, assessee has adopted in its income-tax return to pay the tax liability on the total income for the year.

5. On the other hand, ld. Departmental Representative supported the order of ld.CIT(A).

6. We have heard the rival contentions and perused the record placed before us. We note that the assessee is a Private Limited Company and is claiming for concessional tax rate of 25% provided u/s.115BA of the Act. However, since the assessee could not furnish relevant form prescribed under the Act for claiming such concessional rate, CPC in its Intimation order dated 25.10.2022 and further in the Rectification order



u/s.154 of the Act dated 11.04.2023, denied the claim u/s.115BA of the Act and in absence of details available about the turnover for A.Y. 2018-19, taxed the income @30%.

7. Before us, ld. Counsel for the assessee has only prayed in Ground No.1 that since the turnover of the assessee during F.Y. 2018-19 did not exceed Rs.400 crore, therefore, the tax rate applicable to the assessee company is 25%. We find merit in the contention of ld. Counsel for the assessee that incase the turnover of a domestic company during F.Y. 2018-19 is less than Rs.400 crore then in terms of para (e) of the Finance Bill 2021 in case of the Domestic Company, the rate of income-tax shall be 25% of the total income and in all other cases rate of income-tax shall be 30%. Considering the prayer of the ld. Counsel for the assessee and the documents in the form of Audited Statements of profit and loss account for F.Y. 2018-19 (Audited on 30.06.2019) filed before us, we deem it appropriate to restore the matter to the file of ld. Jurisdictional Assessing Officer for carrying out necessary verification and if the contentions of the assessee of having turnover less than Rs.400 crore is found to be correct, then the income of the assessee should be charged to tax @25% only. Needless to mention that ld.JAO shall afford reasonable opportunity to the assessee. Ground No.1 raised by the assessee is allowed for statistical purposes.

8. Ground No.3 is general in nature and needs no adjudication.



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9. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on this 27th day of November, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 27th November, 2025.
Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.