

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2672/Chny/2025
निर्धारणवर्ष/Assessment Year: 2018-19

The Triplicane Coop. Credit Society Ltd., Old No.35, New No.73, Bharathi Salai, Triplicane, Chennai-600 005. [PAN: AAABT 2681 E]	v.	The ITO, Ward-9(1), Chennai.
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.B. Suresh, CA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.R. Raghupathy, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	20.11.2025
घोषणाकीतारीख /Date of Pronouncement	:	18.12.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee Cooperative Credit Society against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter referred to as "the Ld.CIT(A)"), Delhi, dated 11.08.2025 for the Assessment Year (hereinafter referred to as "AY") 2018-19.

2. The main grievance of the assessee is against the action of the Ld.CIT(A) confirming the action of the AO disallowing the claim of



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deduction of ₹86,66,123/- u/s.80P of the Income Tax Act, 1961 (hereinafter referred to as "the Act") only on the ground that assessee didn't file the ITR/RoI as per provisions of Sec.139(1) of the Act read with Section 80AC of the Act. Aggrieved, the assessee preferred an appeal before the Ld.CIT(A) who confirmed the action of the AO dated 25.01.2024, despite the fact that the Competent Authority/Chief-Commissioner of Income Tax-1, (CCIT-1), Chennai, has condoned the delay for filing of ITR u/s.119(2)(b) of the Act, [copy of the same has been placed before us] and on perusal of the same reveals that the Competent Authority, CCIT-1, Chennai vide order dated 05.11.2024 has condoned the delay for filing of ITR for the relevant AY 2018-19. Further, we note that the AO has denied the claim of the assessee for deduction u/s.80P of the Act of ₹86,66,123/- only on the ground that the assessee didn't file the ITR/RoI as per the provisions of Sec.139(1) of the Act. In this regard, it is noted that the AO has admitted that pursuant to notice u/s.142(1) of the Act, the assessee had filed necessary reply with documentary evidences to substantiate its claim (80P deduction) and that he has perused the documents provided by the assessee and found it to be acceptable. And the AO has acknowledged that the assessee has filed ITR/RoI albeit belatedly and had filed petition for condoning delay on 11.01.2024 before the Competent Authority/CCIT-1, Chennai u/s.119(2)(b) of the Act. But, because the assessee couldn't produce the



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order/approval of the Ld.CCIT, the AO is noted to have denied deduction u/s.80P of the Act. On appeal, the assessee is noted to have filed copy of the approval granted by the Ld.CCIT dated 05.11.2024, condoning the delay in filing of ITR for AY 2018-19, before the Ld.CIT(A), who has acknowledged the filing of same, but denied deduction, which impugned action, we can't countenance. Since the basis for denial of deduction has been removed, the assessee ought to have granted the deduction u/s.80P of the Act. In the light of the discussion, the assessee's ITR filed belatedly on 14.05.2022 needs to be accepted, as if filed on time for the purpose of claim of deduction u/s.80P of the Act. Hence, the claim of section 80P deduction needs to be allowed and we direct the AO to allow the same. Hence we set aside the impugned order of the Ld.CIT(A) and direct the AO to allow section 80P deduction claimed by the assessee.

3. In the result, appeal filed by the assessee is allowed.

Order pronounced on the 18th day of December, 2025, in Chennai.

Sd/-
(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 18th December, 2025.
TLN

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**



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आदेश की प्रतिलिपि अग्रेषित/Copy to:

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