

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN**
**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

ITA No. 141/DDN/2025 : Asstt. Year: 2021-22

Anand Foods, C/o Matta Garg & Co., 15, Astley Hall, Dehradun, Uttarakhand-248001 (APPELLANT)	Vs	Income Tax Officer, Ward-2(2)(1), Kashipur, Uttarakhand-244713 (RESPONDENT)
PAN No. ABLFA3643B		

**Assessee by : Sh. S. K. Matta, CA
Revenue by : Sh. Amar Pal Singh, Sr. DR**

Date of Hearing: 12.01.2026	Date of Pronouncement: 12.01.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2021-22, arises against the Addl./JCIT(A), Mysore's DIN & order No. ITBA/APL/S/250/2025-26/1077083626(1) dated 10.06.2025, in proceedings u/s 154 of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. Coming to the assessee's sole substantive grievance that both the learned lower authorities erred in law and on facts in disallowing its section 80IB(11A) deduction claim of Rs.79,97,988/-, we notice that the sole reason thereof appears

to be non-filing/submission of it's Form 10CCB tax audit report on or before the prescribed due date.

4. Faced with this situation, the Revenue could hardly dispute that the assessee had filed/uploaded the above Form 10CCB audit report on 02.11.2022 i.e. the date of CPC's section 143(1) processing itself. Case law CIT Vs. Xavier Kelavani Mandal (P.) Ltd. (2014) 41 taxmann.com 184 (Guj.) has already settled the issue that such a compliance is only directory than mandatory in nature. We thus accept the assessee's arguments raised herein for statistical purpose and direct the learned assessing authority to verify all the relevant facts as per it's Form 10CCB tax audit report, within three effective opportunities of hearing. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes. Order Pronounced in the Open Court on 12/01/2026.

Sd/-
(Manish Agarwal)
Accountant Member
Dated: 12/01/2026

Subodh Kumar, Sr. PS
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR