

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2092/PUN/2024
निर्धारण वर्ष / Assessment Year : 2022-23

Nirman Homes, 205, Citi Center, Karve Road, Avurved Rsshala, Pune- 411004. PAN : AAAAN5785E	Vs.	DCIT, CPC, Bengaluru.
Appellant		Respondent

Assessee by : Shri Suhas Bora
Shri Sampada Ingale
Revenue by : Smt. Neha Thakur (Virtual)
Date of hearing : 21.01.2026
Date of pronouncement : 30.01.2026

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 23.09.2024 passed by Ld. CIT(A), Pune-11 ['Ld. CIT(A)'] for the assessment year 2022-23.

2. Facts of the case, in brief, are that the assessee is a partnership firm and has furnished its return of income declaring an income of Rs.1,61,25,210/- after claiming deduction of Rs.53,54,700/- u/s 80IB of the IT Act. The return was processed u/s 143(1) of the IT Act and deduction u/s 80IB of the IT Act was disallowed since

Form 10CCB report was not furnished within the prescribed time limit.

3. Being aggrieved with the above intimation, the assessee preferred an appeal before Ld. CIT(A). After considering the submissions of the assessee, Ld. CIT(A) dismissed the appeal filed by the assessee and confirmed the disallowance made by CPC.

4. It is the above order against which the assessee is in appeal before this Tribunal.

5. We have heard Ld. counsels from both the sides and perused the material available on record including the paper book and copy of case laws furnished by the assessee. Copy of order dated 07.01.2026 passed u/s 119(2)(b) of the IT Act wherein delay in furnishing Form 10CCB of the IT Act was condoned by CBDT was also filed by the Counsel of the assessee before the bench.

6. In this regard, we find that the only grievance of the assessee was with respect to disallowance of deduction claimed u/s 80IB of the IT Act since Form 10CCB report could not be filed within the prescribed time limit and was filed belatedly due to which above claim u/s 80IB was disallowed by CPC. We further find that the assessee has moved an application before CBDT praying for condonation of delay in filing Form 10CCB. The above application filed by the assessee was accepted by CBDT and vide order dated

07.01.2026 the delay in filing Form 10CCB has already been condoned by CBDT. From the perusal of CBDT order dated 07.01.2026 passed u/s 119(2)(b) of the IT Act it is apparent that the CBDT has condoned the delay in filing of Form 10CCB of the IT Act subject to verification of claims made by the assessee in Form 10CCB by the Jurisdictional Assessing Officer. The order passed by CBDT in this regard is produced as under :-

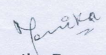
F.No.197/01/2025-ITA-1 Government of India Ministry of Finance Department of Revenue Central Board of Direct Taxes ***** Order u/s 119(2)(b) of the Income-tax Act, 1961	
Name & Address of the Assessee/ Applicant	M/s. Nirman Homes 205, Citi Center, Karve Road, Ayurved Rasshala, Pune-411004, Maharashtra
PAN	AAAAN5785E
Assessment Year	2022-23
Date of Order	07/01/2026

An application dated 21.10.2024 was filed by M/s. Nirman Homes under section 119(2)(b) of the Act, 1961 ("the Act") for condonation of delay in filing Form 10CCB for claiming deduction u/s 80IB(10) of the Act for A.Y. 2022-23.

2. The matter has been examined by the Central Board of Direct Taxes (CBDT). After considering the matter, the delay in filing Form 10CCB is hereby condoned u/s 119(2)(b) of the Act for the A.Y. 2022-23 and the jurisdictional Income-tax Authorities are authorized to admit such filing of Form within the stipulated time.

3. It is, however, clarified that the condonation of delay in filing of Form 10CCB will not amount to acceptance of claims made in the concerned Form of the applicant and the assessing officer shall deal with it on merits. It is further clarified that no interest shall be payable in case of refund arising due to condonation of delay in filing of such Form. No relief of any interest paid/payable u/s 234A/234B/234C of the Act will be given.

4. This issues with the approval of Member (IT), CBDT.


 (Monika Pawar)
 Addl. CIT (OSD)(ITA Cell),
 CBDT, New Delhi

Copy to:

1. M/s. Nirman Homes, 205, Citi Center, Karve Road, Ayurved Rasshala, Pune-411004, Maharashtra
2. Pr. CCIT, Pune.
3. Pr. CIT (Central), Pune
4. Guard File.

Addl. CIT (OSD)(ITA Cell),
CBDT, New Delhi

Note: DIN may kindly be generated by the concerned PCIT/CIT/AO for the above-mentioned Order passed u/s 119(2)(b) of the IT Act.

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7. Considering the totality of the facts of the case and in the light of above delay condonation order dated 07.01.2026 passed by

CBDT in the case of the assessee, we deem it appropriate to set-aside the order passed by Ld. CIT(A) and restore the matter back to the file of the Jurisdictional Assessing Officer to pass appropriate order as per fact and law after verifying the claim made by the assessee in Form 10CCB with regard to section 80IB of the IT Act. Needless to say that the Jurisdictional Assessing Officer shall provide reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by the Jurisdictional Assessing Officer in this regard and to produce relevant documents/submissions/evidences, if any, in support of claim made in Form 10CCB without taking any adjournment under any pretext, otherwise the Jurisdictional Assessing Officer shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 30th day of January, 2026.

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30th January, 2026.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), Pune-11.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.