

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 117/Bang/2025
Assessment Year : 2019-20

Shri Sowrabha Mahila Pattina Sahakara Sangha, Tiptur, Tumkur-572201 PAN: AARAS0819H	Vs.	The Income Tax Officer, Ward1, Tiptur.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Sahana T.H.M, Advocate
Revenue by	:	Shri Ganesh R Ghale – Advocate, Standing Counsel for Revenue

Date of Hearing	:	26-11-2025
Date of Pronouncement	:	09-02-2026

ORDER

PER PRASHANT MAHARISHI, VICE – PRESIDENT

1. ITA No. 117/Bang/2025 is filed by Shri Sowrabha Mahila Pattina Sahakara Sangha, Tiptur, Tumkur (the Assessee/Appellant) for Assessment Year 2019-20 against the Appellate Order passed by the Joint Commissioner of Income Tax, Appeal-1, Chennai on 29.09.2024 wherein the Appeal filed by the Assessee against the order dated 24.02.2021 passed u/s. 143(1) of the Act by the Central Processing Centre, Bangalore was dismissed. Therefore, Assessee is in Appeal before us.
2. The Appeal of the Assessee is delayed by 52 days. The Assessee has received the Appellate Order on 29.09.2024 but filed Appeal only on

21.01.2025. The Assessee has submitted an application for condonation of delay along with the Affidavit of the CEO of the society. The main reason for the delay was shown to be that order was received on 29.09.2024 but as the tax consultant of the Assessee was not keeping well, such order could not be communicated to the Assessee and further could not be advised for further filing of the Appeal. It was further stated that there is nobody in the society who was aware about the tax matters and therefore there is a delay in filing of 52 days in filing of the Appeal. It was further stated that delay is on account of sufficient grounds, bonafide and unintentional and therefore deserves to be condoned and appeal may be admitted. The Ld. Advocate Sahana T.H.M. vehemently supported the above facts.

3. The Ld. Standing Counsel for Revenue Shri Ganesh R Ghale vehemently objected to the same.
4. We have carefully considered the reasons stated by the Assessee for delay in filing of Appeal by 58 days. On perusal of the facts stated in condonation petition it is shown that the delay is because of the ill health of the tax consultant who could not communicate the Assessee that against the Appellate Order, the Appeal should have been filed. It is also stated that there is no person in the co-operative society who is well versed with the Income Tax law. Because of these reasons there is a delay of 58 days in filing of the Appeal. We find that delay is for the sufficient reasons, bonafide, unintentional and minimum. Therefore, we condone the same and admit the Appeal of the Assessee.
5. The facts show that Assessee is a co-operative society who filed its return of income on 21.11.2020 at Rs. Nil/-. This return was to be processed and therefore a communication was addressed to the

Assessee on 05.01.2021 that the return of income filed contains certain errors, incorrect claim and discrepancies and therefore the Assessee was directed to file a reply within 0 days. That further on 24.02.2021, an intimation u/s. 143(1) of the Act was issued where the return of income was filed on 21.11.2020 and due date for filing of income was 31.08.2019 denying the Assessee deduction under chapter VI A u/s. 80P of the Act of Rs. 15,37,796/-. The reason was shown to be that Assessee has claimed deduction u/s. 80P of the Act of Rs. 15,37,796/- but has not filed any return of income within the due date and therefore under the provisions of section 143(1)(a)(ii) the adjustment was made.

6. Aggrieved with the same, preferred an Appeal before the Ld.CIT(A) stating that the adjustment made by the CPC is not correct. The claim of the Assessee is that denial of deduction u/s. 143(1)(a) for not filing return of income in time could not have been made by the Ld. CPC. Assessee places the reliance on the decision of the coordinate bench in Lanjani Co-operative Agri Service Society Ltd., v/s. Deputy Commissioner of Income Tax wherein on identical facts and circumstances, no such deduction was held to be disallowable u/s. 143(1) of the Act. There was also several judicial precedents relied upon.
7. The Ld. CIT(A) categorically held that for the impugned Assessment Order, provisions of section 80AC are applicable and as the Assessee has not filed its return of income in time and further no application u/s. 119(2)(b) has been made for condonation of delay in filing of the return of income, the Central Processing Centre is correct in not allowing the Assessee the deduction u/s. 80P of the Act as return of income is not filed within due date. The Ld. CIT(A) following the decision of the Hon'ble Madras High Court in case of AA520 Veerappampalayam Primary Agricultural Cooperative Credit Society

Ltd. vs. Deputy Commissioner of Income-tax [2022] 138 taxmann.com 571 (Madras)[07-04-2021]and dismissed the Appeal.

8. The Ld. Authorized Representative submitted the written statements and submitted that though section 80AC provides so, further, there is no authority u/s. 143(1) of the Act to make such adjustment. Further relied upon the Lanjani Co-Operative Agri Service Society Ltd. (CPC) vs. Deputy Commissioner of Income-tax, CPC [2023] 146 taxmann.com 468 (Chandigarh - Trib.)[30-08-2022]to support her claim and further relied upon Sahkari Ganna Vikas Samiti Ltd. vs. ACIT [2024] 169 taxmann.com 300 (Lucknow - Trib.)/[2025] 210 ITD 375 (Lucknow - Trib.)[26-11-2024] and Chakargadh Seva SahakariMandali Ltd. vs. Deputy Commissioner of Income-tax (CPC) [2023] 154 taxmann.com 228 (Rajkot - Trib.)/[2023] 202 ITD 793 (Rajkot - Trib.)[19-07-2023].
9. The Ld. Departmental Representative vehemently referred to the decision of the Hon'ble Madras High Court and supported the order of the Ld. CIT(A).
10. We have carefully perused the orders of the Id. Lower authorities and rival contentions. The coordinate bench has considered the identical situation and has decided the issue following the decision of Honourable madras High court in Chikkamudnoor Milk Producers Co-operative Society Ltd. vs. Income-tax Officer [2026] 182 taxmann.com 449 (Bangalore - Trib.)[22-12-2025] as under :-

4. Fact shows that the due date of the filing of the return for the impugned assessment year 2019 - 20 was 31st of August 2019 which was filed by the assessee on 2 May 2020. The return of income was showing that the assessee has claimed deduction of ₹ 614,601 under Chapter VI A of the act. Thus admittedly the return of income was filed beyond due date

prescribed under section 139 (1) of the act. Assessee was issued communication for adjustment on 3/8/2020 and then intimation was passed. Assessee filed rectified return u/s 154 of the act, The intimation rejecting such rectification u/s 154 was passed on 27 June 2023 wherein the above deduction was also once again denied by holding that that there is an incorrect claim under section 143(1)(a)(ii) of the act stating that in schedule VI A under part C deduction in respect of certain income in serial No. 2M deduction is claimed under section 80 P however returned is not filed within due date the amount claimed in the return of income as deductible is ? 614,601/-, amount as computed is Rs. nil and where proposed adjustment was ? 614,601/-. Thus it was held that there is an incorrect claim under section 143(1)(a)(ii) of claiming deduction under section 80 P but the return is not filed within due date, assessee is not eligible for deduction and adjustment made in original adjustments u/s 143 91) is proper. Accordingly request for rectification u/s 154 is rejected, assessee was denied above deduction.

5. Aggrieved with the same assessee preferred an appeal before the learned CIT - A. The learned CIT - A held that the learned assessing officer disallowed the deduction claimed by the appellant under section 80 P of the act because the tax return was filed after the due date specified in section 139 (1) of the act. The due date of filing of the return was 31st of August 2019. According to him the provisions of section 80AC (ii) clear that any deduction that is claimed under part C of chapter VI A would be admissible only if the return of income, in that case, filed within the prescribed due date. Thus in the case of the assessee no claim is admissible and central processing Centre has carried out adjustment correctly under section 143(1)(a)(ii) of the act holding that the process is

inherently mechanical and fall squarely within the purview of the law accordingly appeal of the assessee was dismissed.

6. *Aggrieved with the same the assessee is in appeal before us.*

7. *The learned authorized representative submitted that the issue is squarely covered in favour of the assessee by the several decisions of the coordinate benches in Rushi Sanskruti Vividoddeshagal Souhard SahakariNiyamit v. Dy. CIT, CPC [IT Appeal No. 1043 (Bang) of 2022, dated 27-1-2023] for assessment year 2018-19 in case of Primary Agriculture Cooperative Credit Society Ltd. v. ITO [IT Appeal No. 279/Bangalore/2025, dated 28-5-2025] for assessment year 2017-18 in case of, and therefore the assessee should have been allowed deduction.*

8. *During the course of hearing he also raised an additional ground stating that that adjustment made under section 143(1)(a) must strictly fall within the limited scope of the provision and any issue involving debatable, interpretation on a jurisdictional matters cannot be added as an adjustment while processing the return of income. According to him, if a disallowance which requires examination of facts, interpretation of provisions, or evaluation of the assessee's eligibility cannot be made under section 143 as such issues for outside the permissible scope of prima facie adjustments. He further submitted that where there are to views possible, it is not correct that adjustment can be made under section 143(1) of the act to support his contention he heavily relied on the decision of the coordinate bench for assessment year 2019-20 in case of Arathi Vinay Patil v. ITO [IT Appeal No.604/Bang/2024, dated 13.05.2024]*

9. *The learned departmental representative vehemently supported the issue that the honourable madras High Court in*

case of AA520 Veerappampalayam Primary Agricultural Cooperative Credit Society Ltd. v. Dy. CIT [\[2022\] 138 taxmann.com 571 \(Madras\)](#)[07-04-2021] squarely covered the issue against the assessee. He further referred that the provisions of section 80AC introduced from 2019 squarely covered the issue against the assessee. Thus according to him the learned central processing Centre has correctly made the adjustment as incorrect claim was found in the return of income where the return of income was not filed under section 139(1) of the act, the deduction cannot be allowed to the assessee.

10. We have carefully considered the rival contention and perused the orders of the learned lower authorities. The brief facts as already stated above clearly shows that for assessment year 2019 - 20, the due date of filing of the return was 31 August 2019, the assessee filed its return of income claiming deduction under section 80 P of the act of ₹ 614,601/- on 2 May 2020. Assessee was issued I communication stating that the return is filed beyond due date prescribed u/s 139(1) of The Act hence deduction claimed by assessee u/s 80 P of the act is an incorrect claim. Assessee, as stated did not responds and hence intimation was passed denying above deduction. Assessee despite asking did not produce the copy of such intimation. On receipt of intimation, assessee filed rectification u/s 154 of the act Which was processed and rejected on 27 June 2023 denying the deduction claimed of ₹ 614,601 under section 80 P of the act. Admittedly the return is belated. The learned central processing Centre issued a communication to the assessee on 3 August 2020 wherein it stated that in schedule VI A, the deduction is claimed of ₹ 614,601/- under section 80 P of the act however returned is not filed within due date and therefore the claim made in the

return of income is computed at ? 0 and therefore there is a of variance on proposed adjustment of ? 614,601/-. Assessee, preferred appeal against that order u/s 154 before the Id CIT (A) which was dismissed.

11. Thus the issue in appeal is whether an intimation can be issued under Section 143(1)(a)(ii) of the Income-tax Act, 1961, to disallow a deduction claimed under Section 80P by a co-operative society, when the return of income is filed beyond the due date prescribed under Section 139(1), when the existence of a specific clause, Section 143(1)(a)(v), which was amended with effect from April 1, 2021, to address such disallowances exists, but can be denied by CPC holding it to be an incorrect claim u/s 143(1)(a)(ii) of the act for assessment year 2019 - 20.

12. What I understand from the provisions that :-

a.)	The statutory framework clearly indicates that a deduction claimed under Section 80P of the Income-tax Act, 1961, in a return filed beyond the due date specified under Section 139(1), is liable for disallowance. This is primarily due to the mandate of Section 80AC, which requires timely filing for all Chapter VI-A deductions, including Section 80P, effective from April 1, 2018.
b. .)	On or after April 1, 2021, the disallowance of such a claim during automated processing under Section

		<p><i>143(1) would specifically fall under Section 143(1)(a)(v), a provision introduced to address this issue.</i></p>
c.)		<p><i>Further, sixth proviso to Section 139(1), inserted by the Finance Act, 2021, specifies that if the total income, without giving effect to the provisions of Chapter VI-A, exceeds the maximum amount not chargeable to income-tax, the return shall be furnished on or before the due date. This proviso underscores the legislative intent to ensure timely compliance for availing Chapter VI-A benefits.</i></p>
d.)		<p><i>For assessment years before the statutory amendment that came into force w.e.f. 01.04.2021, a deduction under Chapter VI-A such as section 80P claimed in a return filed after the due date cannot be denied merely by processing the return under section 143(1)(a)(ii) as an</i></p>

	<p><i>"incorrect claim" unless the claim falls within the narrow, statutory/explanatory categories of an "incorrect claim" (e.g. an entry inconsistent with another entry in the return; required information not furnished; or the deduction exceeds a prescribed limit).</i></p>
e.)	<p><i>The above provision does not apply from AY 2021 -22 but from the date 1/4/2021. Thus any processing of return on or after 1/4/2021, for any assessment year, would be covered by this provision.</i></p>
f.)	<p><i>Scope of s.143(1)(a) is limited to adjustments that are obvious from the return (arithmetical errors or claims that are prima facie apparent from information in the return) and is not meant to decide debatable questions of entitlement to deductions on merits at the processing stage; therefore a substantive dispute about admissibility of a Chapter VI-A deduction (like s.80P) should not be resolved by a processing-stage disallowance unless it is one of the narrow "incorrect claim" situations set out in the Explanation to s. 143(1).</i></p>

g.)	<p><i>When there is a specific clause in 143(1)(a)(v) which speaks about the delayed return where claim is denied of deduction under chapter VI A of the Act and denial of deduction u/s 143 (1) (a)(ii) is general provision. Thus, specific provision of section 143 (1) (a) (v) is not invoked but a different provision of incorrect claim is invoked.</i></p>
h.)	<p><i>When a specific provision exists to address a particular type of adjustment, that specific provision takes precedence over a general provision. Therefore, for the disallowance of a Section 80P deduction due to belated filing, the appropriate clause for issuing an intimation under Section 143(1)(a) would be sub-clause (v), not sub-clause (ii). The disallowance under Section 143(1)(a)(v) is a direct consequence of the return being filed beyond the due date, which is a factual matter, rather than an 'incorrect claim' in the sense of an arithmetical error or inconsistency within the return itself, as typically covered by Section 143(1)(a)(ii).</i></p>

13. However, I am shown the decision of Honourable Madras high court in AA520 Veerappampalayam Primary Agricultural Cooperative Credit Society Ltd. (*supra*) which has considered this identical situation as under :-

"2. The admitted facts are:

(i) None of the Societies have filed returns of income within the time stipulated under Section 139 of the Act and returns have been filed belatedly on various dates,

(ii) The Central Processing Centre (CPC), upon receipt of the returns filed, had issued communications proposing an adjustment in terms of Section 143(1)(a) of the Act. The reason for the proposed adjustment is 'error/incorrect claim/inconsistency' and the details are set out in Part A of the communication reading as follows:

PART-A

Adjustment u/s.143(1)(a)

(ii) Incorrect Claim u/s. 143(1)(a)(ii)

Sl. No.	Schedule	Error Description	Amount in Income Tax Return	Amount as computed	Variance on account of Proposed adjustment
1	Schedule VIA	In schedule VI-A, under Part-C deduction in respect of certain incomes, in Sl.No.2.1 deduction is claimed under Section 80P however return is not filed within due date	1537745		

1 Schedule VIA In schedule VI-A, under Part-C deduction in respect of certain incomes, in Sl.No.2.1 deduction is claimed under Section 80P however return is not filed within due date 1537745

(iii) None of the petitioner societies have either responded to the notices or furnished any explanation in regard to the proposed alleged adjustment.

(iv) In view of the utter silence on the part of the petitioner, the proposals have come to culminate in the intimations impugned in these writ petitions.

3. The challenge to the intimations is on the ground that they do not confirm to the prescription of Section 143(1)(a) of the

Act. Mr. Sudhakar and Mr. Prakasam, Mr. Karthikeyan not being present before the Court, would argue that the provisions of section 143(1)(a) of the Act can only be invoked in cases where there are (i) patent arithmetical errors, (ii) an incorrect claim, such incorrect claim being apparent from any information/entry contained in the return, (iii) disallowance of loss claimed if the returns were filed beyond the due date, (iv) disallowance of expenditure indicated in the audit report but not taken into account in computing total income (v) disallowance of deduction claimed under specified provisions of the Act if the return was filed beyond due date or (vi) additional income appearing in Form 26AS or 16A or 16, which has not been taken into account in computing total income. According to them, there is no error as aforesaid that emanates from the returns of income filed by the petitioners and as such, the invocation of section 143(1)(a) of the Act is itself flawed.

4. Per contra, Mrs. Hema Muralikrishnan, learned Senior Standing Counsel for the Revenue would argue that the error arises from the fact that the returns of income have been filed belatedly and beyond the dates stipulated under section 139 of the Act. There is no doubt or dispute in this regard. Hence, the claim under section 80P could not have been put forth in the light of provisions contained in section 80AC(ii) as it stood post amendment with effect from 1-4-2018.

5. Learned counsel for the petitioners would than argue that the Explanation under section 143(1)(a) of the Act explains 'an incorrect claim' for the purpose of clause (ii) of section 143 (1) (a) of the Act, as meaning a claim based on an entry in a return of income. According to them, the date of return does not constitute an 'entry' and hence no adjustment is called for on this score.

6. Section 143 (1) (a) of the Act reads thus:—

'143.(1) Where a return has been made under section 139, or in response to a notice under sub-section (1) of section 142, such return shall be processed in the following manner, namely:—

(a) the total income or loss shall be computed after making the following adjustments, namely:—

(i) any arithmetical error in the return;

(ii) an incorrect claim, if such incorrect claim is apparent from any information in the return;

(iii) disallowance of loss claimed, if return of the previous year for which set off of loss is claimed was furnished beyond the due date specified under subsection (1) of section 139;

(iv) disallowance of expenditure indicated in the audit report but not taken into account in computing the total income in the return;

(v) disallowance of deduction claimed under sections 10AA, 80-IA, 80-IAB, 80-IB, 80-IC, 80-ID or section 80-IE, if the return is furnished beyond the due date specified under sub-section (1) of section 139; or

(vi) addition of income appearing in Form 26AS or Form 16A or Form 16 which has not been included in computing the total income in the return:

Provided that no such adjustments shall be made unless an intimation is given to the assessee of such adjustments either in writing or in electronic mode:

Provided further that the response received from the assessee, if any, shall be considered before making any adjustment, and in a case where no response is received within thirty days of the issue of such intimation, such adjustments shall be made:'

7. *The scope of an 'intimation' under section 143(1)(a) of the Act, extends to the making of adjustments based upon errors apparent from the return of income and patent from the record. Thus to say that the scope of 'incorrect claim' should be circumscribed and restricted by the Explanation which employs the term 'entry' would, in my view, not be correct and the provision must be given full and unfettered play. The explanation cannot curtail or restrict the main thrust or scope of the provision and due weightage as well as meaning has to be attributed to the purposes of section 143(1)(a) of the Act.*

8. *The provisions of section 80AC(ii) make it clear that any deduction that is claimed under Part C of Chapter VIA would be admissible only if the return of income in that case were filed within the prescribed due date. Thus no claim under any of the provisions of Part C of Chapter VIA would be admissible in the case of a belated return. There is no dispute on this position. The date of filing of a return of income would be apparent on the face of return and upon a perusal thereof, it would be clear as to whether the return is a valid return, having been filed within the statutory time limit, or a belated one. This is mechanical exercise and one that can be carried out by the CPC, very much within the scope of section 143(1)(a)(ii) of the Act.*

9. *The conduct of the petitioners is also relevant. Not only have the returns been filed belatedly but the petitioners have also chosen not to co-operate in the conduct of assessment. They are admittedly in receipt of the defect notices from the CPC, but have not bothered to respond to the same. The writ petitions have themselves been filed belatedly and after the elapse of more than six to eight months from the dates of impugned orders, in all cases. It is only when the Revenue has initiated proceedings for recovery by attachment of bank*

accounts have the petitioners approached this Court. This factor also strengthens my resolve that these are not matters warranting interference in terms of Article under section 226 of the Constitution of India, quite apart from the decision that I have arrived at on the legal issue.

10. These writ petitions are dismissed and connected Miscellaneous Petitions are also closed."

14. *The facts are identical before me. Thus, all the decision relied up on by the Id AR which are of SMC benches or division benches cannot be followed by me as the decision of Honourable Madras high court covers the issue and binds me. No other contrary decisions of any other high courts are shown to me.*

15. *Distinguishing the decision of a honourable high court in such a situation by the tribunal on one pretext or other violates the judicial discipline.*

16. *Honourable Madras High court also holds in Para no 7 which is contended by the Id AR relying on the decision of coordinate bench in Arthi VInay Patil (supra), Id DR also does not deny that.*

17. *We find that assessee can avail the provision of section 119 (2) (b) of the act by filing an application before the prescribed authority for condonation of delay in filing of ROI for AY 2018-19 for claiming deduction u/s 80 P of the act for that year. Because of some practical difficulties faced by co-operative societies, particularly delays in getting accounts audited under various State Laws, the Central Board of Direct Taxes (CBDT) has exercised its powers under Section 119(2)(b) to provide a mechanism for condonation of delay. Circular No. 13/2023 and Circular No. 14/2024 where in these circulars authorize Chief Commissioners of Income-tax (CCsIT)/Directors General of Income-tax (DGsIT) to admit and*

decide applications for condonation of delay in furnishing returns of income claiming Section 80P deduction and condonation mechanism applies for Assessment Years 2018-19 to 2023-24 (as extended by Circular No. 14/2024). If such condonation is granted, the belated return is treated as having been furnished within the due date under Section 139(1), thereby making the Section 80P deduction eligible.

18. *In the case of AA520 Veerappampalayam Primary Agricultural Cooperative Credit Society Ltd. (supra), the Madras High Court dealt with a situation for Assessment Year (AY) 2018-19, where co-operative societies had filed belated returns claiming Section 80P deduction. The Central Processing Centre (CPC) had issued intimations under Section 143(1)(a) proposing adjustments for 'incorrect claim' under Section 143(1)(a)(ii) due to the belated filing, citing Section 80AC. The assessee argued that Section 143(1)(a) was limited to patent arithmetical errors or incorrect claims apparent from an 'entry' in the return, and the date of return was not such an 'entry'.*

19. *The Honourable Madras High Court, in its decision, affirmed that Section 80AC(ii) clearly mandates that any deduction claimed under Part C of Chapter VI-A (which includes Section 80P) is admissible only if the return of income is filed within the prescribed due date. The Court held that the scope of an 'intimation' under Section 143(1)(a) extends to adjustments based on errors apparent from the return and patent from the record. It rejected the narrow interpretation of 'incorrect claim' under Section 143(1)(a)(ii), stating that the date of filing is apparent from the return and its belatedness is a mechanical exercise to ascertain. Honourable Court observed that "The provisions of section 80AC(ii) make it clear that any deduction that is claimed under Part C of Chapter VIA would be admissible only if the return of income in that case were filed*

within the prescribed due date. Thus no claim under any of the provisions of Part C of Chapter VIA would be admissible in the case of a belated return." (Para 8). Therefore, according to that decision of Honourable Madras High court action of CPC of disallowing Section 80P deduction for belated returns even under the general Section 143(1)(a)(ii) for AY 2018-19 is valid.

20. *Coordinate benches decision cited before us have held that such disallowances could not be made under the general Section 143(1)(a)(ii) either, as the definition of 'incorrect claim' in its Explanation did not cover belated filing. The Madras High Court's decision for AY 2018-19, which upheld such a disallowance under Section 143(1)(a)(ii), has been distinguished by tribunals on the grounds that the specific legal argument regarding the effective date of Section 143(1)(a)(v) was not fully considered. Therefore, the decisions of coordinate benches also bind me.*

21. *However as honourable Madras high court has considered the whole section, reproducing it, being binding precedents of higher judicial forum, in absence of any contrary decision of other honourable high courts, I, accordingly, respectfully following the decision of Honourable Madras High court, find no infirmity in the intimation passed by the CPC by denying deduction u/s 80 P to the assessee for Ay 2018-19 where the assessee did not file the ROI within due date u/s 139 (1) of the Act.*

22. *In the result appeal of the assessee is dismissed.*

23. *ITA No 280/ bang/2025 filed by Kedambadi Milk Producers Cooperative women society Limited for Ay 2019-20 where in assessee filed return of income on 8/6/2020 claiming deduction u/s 80 P of the act of Rs 76,902/-where the due date of filing ROI for impugned AY was 31/8/2019.*

Communication of proposed adjustment was issued on 14-7-2020 intimating proposed denial of deduction u/s 80P of the act. Assessee did not respond, so it is submitted that deduction was denied by intimation u/s 143(1)(a)(ii) of the act dated 17/8/2020. Assessee preferred appeal which was dismissed so assessee is in appeal before us.

24. *Arguments of parties and facts are also similar to the captioned case in ITA 104/B/2025, therefore following the same, I dismiss the appeal of the assessee, with similar direction to file application u/s 119(2)(b) of the act.*

25. *Accordingly both the appeals are dismissed, however Assessee is advised to file application for condonation of delay with specified authority as indicated in this order as the assesses are small assesses, authorities are also advised to consider the application in the spirit of such circulars and also the facts that provision of section 80P are beneficial and for furtherance of cooperative movement while disposing of these applications. The Ld AO also is directed to grant these assesses time for 30 days from the date of receipt of this order for making above applications, if so advised."*

11. The Decisions relied by the Id AR are of the Tribunal where the decision of Honourable madras High court was not cited or considered. The Decision of Honourable Madras High court binds us which is directly on the point.
12. Accordingly appeal is dismissed, however Assessee is advised to file application for condonation of delay with specified authority as indicated in this order as the assesses are small assesses, authorities are also advised to consider the application in the spirit of such circulars and also the facts that provision of section 80P are beneficial and for furtherance of cooperative movement while disposing of

these applications. The Ld AO also is directed to grant these assesses time for 30 days from the date of receipt of this order for making above applications, if so advised.

Order pronounced in the open court on 09th February, 2026.

Sd/-
(SOUNDARARAJAN K.)
JUDICIAL MEMBER

Sd/-
(PRASHANT MAHARISHI)
VICE-PRESIDENT

Bangalore,
Dated, the 09th February, 2026.

TNTS

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore