

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

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**ITA No.2531/PUN/2025
Assessment year : 2019-20**

Built Up 1, Samda Apartment, Dr Ketkar Marg, Ghodke Chowk, Pune – 411004	Vs.	ADIT, CPC, Bangalore
PAN: AAEFB6432D		
(Appellant)		(Respondent)

Assessee by : Shri V L Jain
Department by : Shri Chandra Vijay, CIT
Date of hearing : 09-02-2026
Date of pronouncement : 10-02-2026

ORDER

PER R.K. PANDA, VP:

This appeal filed by the assessee is directed against the order dated 29.09.2025 of the Ld. Addl / JCIT(A), Jodhpur relating to assessment year 2019-20.

2. Facts of the case, in brief, are that the assessee is a partnership firm engaged in the business of builders and developers. It filed its return of income on 18.10.2019 declaring total income of Rs.49,10,820/- after claiming deduction of Rs.7,40,76,995/- u/s 80IB(10) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The audit report in Form 10CCB dated 18.10.2019 with respect to

claim of deduction u/s 80IB(10) of the Act was uploaded on 11.12.2019 instead of the due date of 31.10.2019. The CPC disallowed the claim u/s 80IB(10) of the Act on the ground that Form No.10CCB was not filed along with return or was filed beyond the due date for filing of return u/s 139(1) of the Act. The assessee filed a rectification application dated 06.06.2020 with the CPC which was rejected vide order dated 12.07.2020. The assessee filed another rectification application dated 19.04.2021 which was also rejected by the CPC vide order dated 10.05.2021.

3. Before the Ld. Addl / JCIT(A) it was submitted that although the audit report in Form No.10CCB was filed on 11.12.2019, however, the same was filed much before processing was done u/s 143(1) of the Act and therefore, it was validly filed. It was submitted that filing of Form is a procedural provision and therefore, the rigors of substantive provisions are not applicable. Relying on various decisions it was argued that where Form No.10CCB was filed before completion of the assessment, the same is to be considered as in compliance to the requirement of the Act.

4. However, the Ld. Addl / JCIT(A) was not satisfied with the arguments of the assessee and upheld the action of the CPC on the ground that since the assessee claimed deduction u/s 80IB(10) of the Act, therefore it is required to obtain and file the audit report in Form No.10CCB one month prior to the due date for furnishing the return of income u/s 139(1) of the Act electronically. Since the assessee did not file the audit report in Form No.10CCB one month prior to the due date for

furnishing the return of income u/s 139(1) of the Act, therefore, the assessee is not eligible to get the deduction u/s 80IB of the Act.

5. Aggrieved with such order of the Ld. Addl / JCIT(A), the assessee is in appeal before the Tribunal by raising the following grounds:

1. *The learned CIT(A) has erred on facts and in law in not providing a proper opportunity of hearing and thus breaching the principle of natural justice.*
2. *The learned CIT(A) has erred on facts and in law in not considering judicial precedents cited before him.*
3. *The learned CIT(A) has erred on facts and in law in considering the technical glitch on the portal which delayed uploading of the Form 10CCB.*
4. *The learned CIT(A) has erred on facts and in law in confirming the disallowance of claim of Rs.7,40,76,995/- u/s 80IB(10) of the Income Tax Act, 1961.*
5. *The appellant craves leave to amend any of the grounds of appeal or add to the same, if deemed necessary.*

6. The Ld. Counsel for the assessee at the outset submitted that due to some technical glitches the assessee could not upload the audit report electronically. He submitted that Form No.10CCB which was filed on 11.12.2019 is before processing of the return on 12.12.2019. He submitted that filing of Form is a procedural provision and therefore, the rigors of substantive provisions are not applicable.

7. Referring to the decision of the Pune Bench of the Tribunal in the case of Sahyadri Farmers Producer Company Limited vs. ACIT vide ITA No.951/PUN/2025 order dated 08.10.2025 for assessment year 2017-18, he

submitted that the Tribunal, following various decisions, has held that the assessee cannot be denied deduction u/s 80IB(11A) of the Act since the audit report in Form No.10CCB was furnished prior to the furnishing of return.

8. Referring to the decision of the Pune Bench of the Tribunal in the case of Desai Infra Projects (I) Private Limited vs. CIT vide ITA No.1852/PUN/2024 order dated 30.12.2024 for assessment year 2022-23, he submitted that the Tribunal in the said decision has held that since the assessee has filed the audit report in Form No.10CCB prior to the processing of the return, therefore, the assessee cannot be denied deduction u/s 80IA(4) of the Act. He accordingly submitted that since the assessee in the instant case has filed the audit report in Form No.10CCB on 11.12.2019 which is before the return was processed u/s 143(1a) and 143(1) of the Act, therefore, disallowance cannot be denied to the assessee.

9. The Ld. DR on the other hand heavily relied on the order of the Ld. Addl / JCIT(A).

10. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. Addl / JCIT(A) and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. We find the CPC in its communication u/s 143(1a) dated

12.12.2019 and intimation u/s 143(1) of the Act dated 29.05.2020 disallowed the claim of deduction u/s 80IB(10) of the Act on the ground that Form No.10CCB was not filed along with the return or was filed beyond the due date for filing of return u/s 139(1) of the Act where the due date was 31.10.2019. We find the Ld. Addl / JCIT(A) dismissed the appeal filed by the assessee on the ground that the assessee filed its ITR on 18.10.2019. Since the assessee claimed deduction u/s 80IB(10) of the Act, therefore, the assessee is required to file the audit report in Form No.10CCB one month prior to the due date for furnishing the return of income u/s 139(1) of the Act electronically. Since the assessee has not filed the audit report in Form No.10CCB one month prior to the due date for furnishing the return of income u/s 139(1) of the Act, therefore, the assessee is not eligible to get the deduction u/s 80IB of the Act. It is the submission of the Ld. Counsel for the assessee that although the audit report in Form No.10CCB was filed on 11.12.2019, however, the same was filed before processing was done u/s 143(1) of the Act and therefore, it was validly filed. It is also his submission that filing of Form is a procedural provision and therefore, the rigors of substantive provisions are not applicable.

11. We find some force in the above arguments of the Ld. Counsel for the assessee. It is an admitted fact that although the assessee has not filed the audit report in Form No.10CCB one month prior to the due date for furnishing the return of income u/s 139(1) of the Act, however, the same has been filed before processing of the return.

12. We find an identical issue had come up before the Co-ordinate Bench of the Tribunal in the case of Sahyadri Farmers Producer Company Limited vs. ACIT (supra) where the Tribunal allowed the claim of deduction u/s 80IB(11A) of the Act on the ground that since the audit report in Form No.10CCB was furnished prior to the furnishing of return. The relevant observations of the Tribunal from para 5 onwards read as under:

“5. We have heard Ld. counsels from both the sides and perused the material available on record including the case laws furnished by the rival parties. In this regard, we find that admittedly Form No.10CCB audit report was not furnished along with return of income, however the same was furnished in response to the communication sent by the CPC. We also find that Form No.10CCB audit report was furnished well before passing of 143(1) intimation order. Ld. DR appearing from side of the Revenue relied on various judgements passed by Hon’ble Courts and also relied on some decisions passed by coordinate benches of this Tribunal. In this regard, we find that the judgement passed by Hon’ble Supreme Court in the case of PCIT vs. Wipro Ltd. (2022) 140 taxmann.com 223 (SC) and the judgement passed by Hon’ble High Court of Orissa in the case of Discoveriture Solutions (India) (P.) Ltd. vs. DCIT (2023) 147 taxmann.com 262 (Orissa) are related to exemption and not deductions hence not applicable to the facts of the instant case. The judgement passed by Hon’ble High Court of Bombay in the case of Rohan Korgaonkar vs. DCIT (2024) 159 taxmann.com 321 (Bombay) and the decision passed by coordinate bench of this Tribunal in the case of New Balance IT Services India P. Ltd. in ITA No.245 & 246/PUN/2024 order dated 05.06.2024 are also relied on by Ld. DR, however in both the above cases the facts are different hence not applicable to the facts of the instant case in hand. We further find that Ld. DR also relied on the decision passed by a coordinate bench of this Tribunal in the case of Pradeep Kumar Batra vs. DCIT in ITA No.6384/DEL/2019 order dated 23.10.2020. On the other hand, Ld. AR relied on the latest decision passed by jurisdictional coordinate bench of this Tribunal in the case of Desai Infra Projects (I) Pvt. Ltd. vs. CIT in ITA No.1852/PUN/2024 order dated 30.12.2024 wherein under similar circumstances the Tribunal has allowed the appeal of the assessee after placing reliance in the case of GM Knitting Industries Pvt. Ltd. by observing as under :-

“6.3. We find the Kolkata Bench of the Tribunal in the case of Tarasafe International (P.) Ltd., vs. DDIT, CPC (supra) after considering the decision of the Hon’ble Supreme Court in the case of Pr. CIT vs. Wipro Ltd., (supra), has held that when the audit report is filed before the final order of assessment, the assessee was entitled to claim deduction under

section 80JJAA. The relevant observations of the Kolkata Bench of the Tribunal from para-2 onwards read as under:

“2. The short issue involved in this appeal is as to whether the late filing of audit report in Form 10DA would disentitle the assessee from claiming deduction u/s.80JJAA of the Act, when the said Form 100A was available to the Ld. AO at the time of assessment proceedings. The assessee in this case filed the Form 100A on 27.10.2023 as against the due date of 30.09.2023 but, the same was available to the AO at the time of processing the return of income as the notice u/s. 143(1)(a) of the Act was issued by the CPC to the assessee on 23.11.2023.

3. The issue is squarely covered by the decision of Hon'ble Supreme Court in the case of CIT V. G. M Knitting bahotries (P) Ltd. (2016/12 SCC 272/[2016] 71 taxmann.com 35/376 ITR 456 (SC), wherein the Hon'ble Supreme Court has held that, even though it is necessary to file certificate in Form 10CCB along with the return of income, but even if the same has not been filed with the return of income, but the same was filed before the final order of assessment was made, the assessee was entitled to claim deduction u/s. 80-IB of the Act.

4. So far as the reliance of the Id. DR on the another decision of the Hon'ble Supreme Court in the case of CIT v. Wipro Lid 120221 140 taxmann.com 223/288 Tasman 491/446 ITR I (SC) is concerned, it is to be observed that the said case is relating to the claim of exemption u/s. 10B falling under Chapter III of the I.T. Act. However, the claim of the assessee in the case in hand is u/s. 80JJAA of the Act under Chapter VIA of the Act. The Hon'ble Supreme Court in para 11 of the judgment in the case of Wipro Lid (supra) has clarified the position that the exemption provisions are to be strictly adhered to whereas the decision of the Hon'ble Supreme Court in the case of G. M. Knitting Industries Pvt. Ltd. (supra) is relating to deduction provisions u/s.VA of the Act the relevant para 11 of the order of the Hon'ble Supreme Court in the case of Wipro Lad. (supra) is reproduced below :

"11. Now so far as the reliance placed upon the decision of this court in the case of G. M. Knitting Industries Pvt. Ltd. (supra), relied upon by the learned counsel appearing on behalf of the assessee is concerned, section 108(8) is an exemption provision which cannot be compared with claiming an additional depreciation under section 32(1)(ii-a) of the Act. As per the settled position of law, an assessee claiming exemption has to strictly and literally comply with the exemption provisions. Therefore, the said decision shall not be applicable to the facts of the case on hand, while

considering the exemption provisions. Even otherwise, Chapter III and Chapter VIA of the Act operate in different realms and principles of Chapter III, which deals with "income which do not Form a part of total income", cannot be equated with mechanism provided for deductions in Chapter VIA, which deals with "deductions to be made in computing total income". Therefore, none of the decisions which are relied upon on behalf of the assessee on interpretation of Chapter VIA shall be applicable while considering the claim under section 10B(8) of the I.T. Act."

In view of this, the issue is squarely covered in favour of the assessee by the decision of the Hon'ble Supreme Court in the case of G. M. Knitting Industries Pvt. Ltd. (supra) the impugned order of the Ld. CIT(A) is, therefore, set aside and the AO is directed to grant deduction to the assessee u/s. 80JJA of the Act as claimed. The appeal of the assessee stands allowed.

5. In the result, the appeal of the assessee stands allowed."

6.4. Since the assessee in the instant case has admittedly filed the audit report in Form-10CCB prior to the processing of the return, therefore, respectfully following the decisions cited (supra), we are of the considered opinion that assessee cannot be denied deduction u/sec.80IA(4) of the Act. Accordingly, the order of the Ld. CIT(A) is reversed and the grounds raised by the assessee are allowed."

6. Respectfully following the above latest decision passed by coordinate bench of this Tribunal in the case of Desai Infra Projects (I) Pvt. Ltd. (supra), we are of the considered opinion that the assessee cannot be denied deduction u/s 80IB(11A) of the IT Act since the audit report in form 10CCB was furnished prior to processing of the return. Accordingly, we set-aside the impugned order passed by Ld. CIT(A) and direct the Assessing Officer/CPC to allow deduction claimed by the assessee u/s 80IB(11A) of the IT Act. Thus, the grounds of appeal raised by the assessee are allowed."

13. Since, admittedly the assessee has filed the audit report in Form No.10CCB prior to processing of the return, therefore, we are of the considered opinion that the assessee cannot be denied deduction u/s 80IB(10) of the Act. We, therefore, set aside the order of the Ld. Addl / JCIT(A), Jodhpur and allow the grounds raised by the assessee.

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

Order pronounced in the open Court on 10th February, 2026.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER
पुणे Pune; दिनांक Dated : 10th February, 2026
GCVSR

Sd/-
(R. K. PANDA)
VICE PRESIDENT

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

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2	Draft placed before author	09.02.2026		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
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