

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No.199/DDN/2025
Assessment Year: 2016-17

M/s. Ganpati Industries, Plot no. 28, Shiv Ganga Indl. Estate, Lakeshwari Bhagwanpur, Roorkee, Haridwar, Uttarakhand	Vs.	Income Tax Officer, Ward-1(3)(4), Roorkee
PAN :AAMFG0380K		
(Appellant)		(Respondent)

Assessee by	Sh. Sheeta Ram Agarwal, Adv.
Department by	Sh. Amar Pal Singh, JCIT

Date of hearing	15.01.2026
Date of pronouncement	15.01.2026

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2016-17, arises against the Commissioner of Income Tax (Appeals)/Addl/JCIT(A), Udaipur's order dated 29.07.2025 having DIN and order no. ITBA/APL/S/250/2025-26/1079029347(1), involving proceedings under section 154 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Coming to the sole substantive issue between the parties herein, we note that the learned lower authorities have rejected the assessee's section 80IC deduction claim of Rs.5,24,460/- in their respective findings for the sole reason that it had failed to file/upload its return under section 139(1) of the Act. The Assessing Officer as well as CIT(A) are of the considered view that the assessee's impugned deduction claim is barred by section 80AC for want of a valid return under section 139(1) of the Act.

3. The Revenue's vehement contention in support of the impugned section 80IC deduction fail to evoke our concurrence. This is for the precise reason that we are in assessment year 2016-17 whereas the legislature has amended section 80AC of the Act by way of substitution vide Finance Act, 2018 w.e.f. 01.04.2018. There is no material in the case records that this statutory substitution carries any retrospective effect and compliance in the preceding assessment year as well. We thus accept the assessee's instant sole substantive ground to hold it eligible for the impugned section 80IC deduction in very terms.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 15th January, 2026

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 9th February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi