



IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER  
AND MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2383/PUN/2025  
Assessment Year : 2021-22

Parijat Hotels Private Limited, 9, Jaiprakash Narayan Garden, Pune Station, Pune – 411001 Maharashtra PAN : AABCP1231A	Vs.	Income Tax Officer, Ward-4(5), Pune
Appellant		Respondent

Appellant by	:	Shri S.N. Puranik
Respondent by	:	Shri Pramod Shahakar
Date of hearing	:	10.02.2026
Date of pronouncement	:	16.02.2026

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal at the instance of assessee pertaining to A.Y. 2021-22 is directed against the order dated 22.08.2025 framed by Addl./JCIT(A)-1, Coimbatore arising out of Rectification Order dated 24.11.2023 passed u/s.154 of the Income Tax Act, 1961 (in short 'the Act').

2. The sole grievance of the assessee is that the claim of deduction u/s.43B of the Act at Rs.49,23,855/- has not been allowed by the Revenue authorities.

3. We have heard the rival contentions and perused the record placed before us. We observe that the assessee is a Private Limited and return of income for A.Y. 2021-22 has been filed on 05.02.2022 and the returned income at



Rs.61,05,900/- has been accepted by the CPC. Subsequently, assessee filed application u/s.154 of the Act claiming that valid claim of deduction u/s.43B of the Act for the property tax payment made to Pune Cantonment Board totalling to Rs.49,23,855/- has not been allowed. However, Ld. Assessing Officer rejected his application stating that there is no apparent mistake in the order of CPC as no such claim has been made in ITR. Before ld.CIT(A) also assessee failed to succeed as ld. CIT(A) has also observed that there is no apparent mistake in the intimation order u/s.143(1)(a) of the Act and further, assessee has not filed revised return making such claim.

4. So far as merits of the case are concerned, it has been admitted by the Revenue authorities that certain disallowances u/s.43B of the Act were *suo motu* made by the assessee during A.Y. 2018-19 and 2019-20 and thereafter when the assessee had made the payment during F.Y. 2020-21. Due to covid-19 pandemic restrictions period and due to mere ignorance valid claim could not be made and prior to revising the return CPC has already processed the original return. Assessee has filed copy of receipt issued by Pune Cantonment Board placed at pages 30 to 35 of the paper book. Copy of Income-tax returns for A.Y. 2018-19 and 2019-20 are also placed before us. Books of account of the assessee are duly audited.

5. Under these given facts and circumstances and in the larger interest of justice and considering the practical problems faced by the assessee during covid-19 pandemic period, we deem it proper to afford one more opportunity to the assessee by remitting the issues raised in the instant



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appeal to the file of ld. Jurisdictional Assessing Officer for the limited purpose of verifying the assessee's claim of deduction u/s.43B of the Act for the payment made to Pune Cantonment Board during F.Y.2020-21 and also to verify whether assessee had made disallowance in the computation of income for A.Y. 2018-19 and A.Y. 2019-20 as claimed before us. Further after due verification, if the claim of the assessee is found to be correct, then ld. JAO shall allow the same. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 16<sup>th</sup> day of February, 2026.

Sd/-  
**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 16<sup>th</sup> February, 2026.  
Satisfy

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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