

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “B”, DELHI**

**BEFORE SH. S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.6641/DEL/2025
Assessment Year: 2021-22

Logics Poweramr Private Limited 7, Sarwati Bhawan 1/4 Lalita Park, Laxmi Nagar East Delhi Laxmi Nagar Delhi-110092 PAN No.AADCL3204D	Vs.	Asstt. Director of Income Tax, 1 st floor, Prestige Alpha No. 48/1, 48/2, Beratenaagrahara begur, Hosur Rd. Uttarahalli Hobli, Bangalore-560100
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Shyam Behari Natani, CA
Respondent by	Shri Rajesh Kumar Dhanesta, Sr. DR

Date of hearing:	24/02/2026
Date of Pronouncement:	11/03/2026

ORDER

PER SUDHIR KUMAR, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)/ Addl/JCIT(A)-5 Kolkatta [hereinafter referred to as “Ld. CIT(A)”] vide order dated 04-09-2025 pertaining to A.Y. 2021-22 arising out the intimation order dated 11-11-2022 under section 143(1) of the Income Tax Act,1961, (in short ‘the Act’).

2. The assessee has raised the following grounds in appeal:

1. That in the facts and circumstances of the case the order passed by the learned Addl/JCIT-(A) -5 Kolkatta is not in accordance with law in confirming the action of the learned AO in making adjustment by disallowing the claim of deduction under section 80IAC of the Income tax Act.

2. That in the facts and circumstances of the case the order passed by the learned Addl/JCIT-(A) -5 Kolkatta has grossly erred in confirming the action of the learned AO in disallowing deduction under section 80IAC on the ground that report in form 10CCB was not filed by the due date whereas the same was filed on 11-10-2022 before processing of return under section 143(1)(a) on 11-11-2022.

3. That in the facts and circumstances of the case the order passed by the learned Addl/JCIT-(A) -5 Kolkatta has grossly erred in confirming the action of the learned AO in making adjustment under section 143(1)(a) by disallowing claim of deduction under section 80IAC without considering the submission of the assessee filed on 11-10-2022 which was required to be considered as per second proviso of section 143(1)(a) of the Income Tax Act, 1961.

4. That in the facts and circumstances of the case the order passed by the learned Addl/JCIT-(A) -5 Kolkatta has grossly erred in confirming the action of the learned AO in making adjustment under section 143(1)(a) by disallowing claim of deduction under section 80IA Deduction in Respect Of Eligible Start-UP, claimed by the assessee merely on account of procedural defect.

5. That in the facts and circumstances of the case the order passed by the learned Addl/JCIT-(A) -5 Kolkatta has grossly erred in confirming the action of the learned AO in making adjustment under section 143(1)(a) by disallowing claim of deduction under section 80IAC without converting the various case laws cited by the assessee in the submission furnished during appellate proceedings.

6. That the appellant craves to add/ alter/amend the grounds of appeal before the final hearing is completed.

3. The brief facts of the case are that the assessee is a Private Limited Company incorporated under Indian Companies Act. The assessee company filed its return of income for A.Y. 2021-22 declaring a total income of Rs. Nil on 29-01-2022 after claiming a deduction of Rs.67,64,210/- under section 80IC of the Act. The assessee has paid minimum alternative Tax (MAT) under section 115JB of Rs.13,00,053/ @ 15 % of book profit including education cess @ 4% and interest. The assessee received a notice u/s 143(1) of the Act from the department regarding incorrect claim under section 80IC for carrying out adjustment. The assessee submitted the reply and uploaded the Form 10CCB on 12-10-2022 with request to condone the delay in filing in Form No.10CCB. The Assessing Officer sent the intimation under section 143(1) dated 11-11-2022 disallowing the claim of under section 80IAC of Rs.67,64,210/- and raised the demand of Rs.8,16,062/-. Aggrieved the order from the CPC the assessee preferred the appeal before the Ld. CIT(A),

who vide his order dated 04-09-2025 dismissed the appeal of the assessee. Being aggrieved the order of the Ld. CIT(A), the assessee is in appeal before the tribunal.

4. The ld. AR of the assessee submitted that the FORM no.10-CCB was not uploaded with in time due to inadvertent mistake. He further submitted that furnishing of Form 10CCB is merely a procedural part. He also submitted that the form 10CCB was uploaded on the portal before processing the return of income.

5. On the other hand ld. Sr. DR supported the orders of the lower authorities and submits the assessee has not fulfilled the condonations for availing the concessional tax rates. The assessee did not uploaded the FORM 10-CCB on the portal within time, therefore the assessee is not entitled for the benefits of the section 115JB of the Act.

6. We have heard the rival submissions and perused the material available on record. In the return of income the assessee had paid Minimum Alternative Tax under section 115JB of the act of Rs.13,00,053/- @ 15% of book profit of

Rs.72,08,311/- . The requirement to file Form No.10-CCB along with return of income was not adhered by the assessee. The assessee company uploaded the Form 10CCB on the portal before the processing the return of income by the CPC in the reply of the notice. The Ld. CPC while processing the return of income under section 143(1) of the Act denied the benefit of lower tax rate as provided under section 115JB of the act to the assessee on the ground that valid FORM 10-CCB was not uploaded on the portal. In the present case the Form 10-CCB was uploaded after the prescribed time. The intention of the assessee to disclose the income under the under section 115JB of the Act was disclosed in the tax audit report of the assessee. The deduction under section 80IAC cannot be disallowed for non-filing of Form No. 10CCB. In the case of Jitendera Kumar Nahata vs. JCIT ITA No. 41/Bang/2022 the co-ordinate Bench of Bangalore vide its order dated 13.5.2022 held as under:

“9. On observing the Form No.10CCB issued by the Accountant, the initial asst. year is 2009-10, whereas the assessee is engaged in power generation and the Accountant has issued Form No.10CCB on 25/6/2018 for the impugned asst. year. Further, on perusal of the Form No.10CB in which the Accountant has clearly shown that the claim of the assessee u/s 80IA is of Rs.35,02,815/- and the assessee

has also claimed in the original return u/s 139(1) of the Act for the same amount. The filing of Form No.10CCB is procedural aspect. A similar issue has been dealt by the coordinate bench of the Hyderabad Bench in the case of Delhi MSW Solutions Ltd., (Supra), which is extracted below:-

3. Both the ld.AR's take us to the CIT(A)'s detailed discussion holding that the assessee is entitled for deduction u/s 80IA in issue reading as under:-

2.1. Both the learned representatives take us to the CIT(A)'s detailed discussion holding the assessee is entitled for section 80 IA deduction in issue reading as under:

"6. Considering the submissions made by the appellant in connection with the delay in filing of appeal, the delay is condoned and the appeal is decided on the merits as follows. The appellant has filed an appeal on account of disallowance u/s 80 IA while processing u/s. 143(1) of the Income Tax Act, 1961 by the AO.

The appellant has filed a return for A. Y. 2016-17 on 14.10.2016 which was within the due date of the filing of the return. The appellant had declared an income of Rs. 5,43,660/- after claiming deduction u/s. 80IA of Rs. 19,02,51,433/- and further offered income u/s 11 5JB at Rs. 5,34,33,460/-.

The appellant further filed a revised return on 28.12.2016 declaring an income of Rs. 5,45,170/- after revising the deduction u/s. 80IA to Rs. 19,18,68,986/- u/s. 80IA of the Income Tax Act and income u/s 115JB at Rs. 5,09,10,210/- .

The revised return was processed u/s 143(1) on 20.08.2017 which resulted in the disallowance u/s 80IA(4) of Rs. 19,18,68,986/-, thus resulting in the income of Rs. 19,24,14,160/- (after rounding of).

The appellant filed an application u/s. 154 which was rejected and further a grievance petition was filed on 29.01.2018 in which it was stated to the appellant that the return has been filed after the due date of filing of return.

For such an action, the appellant has stated that the adjustment has been prescribed from only A. Y. 2017-18 and therefore could not have been done for the present year, this contention of the appellant is rejected accordingly as the adjustment are not prescribed as per law and therefore to presume that an adjustment could have been done only in A. Y. 2017-18 is incorrect presumption and is rejected accordingly.

The appellant noted that as the revised return has been processed and the original return was on time, therefore the appellant was eligible for deduction u/ s. 80 IA in view of various judicial rulings with regard to 80AC, which places the clauses for the denial of deduction, if the returns are not filed within the due date.

The appellant further filed a grievance petition on 09.04.2018 by raising this contention as brought out in the above paragraph, to which the communication was received that the Form No. 10CCC/10CCB was not filed. The appellant has contended that this action u/s 143(1) is illegal and therefore the addition made u/s 143(1) should be deleted accordingly.

There are two issues which emerge' out of the whole discussion, the first issue is regarding the eligibility of the deduction u/s. 80 IA based on a return which has been filed after the filing of original return and the filing of Form 10CCB.

*The provisions of section 80A(5) and 80AC are brought out as under:
80A(5), 'Where the assessee fails to make a claim in his return of income for any deduction under section 10A or section 10AA or section 10B or section 10BA or under any provision of this Chapter under the heading "C. -Deductions in respect of certain incomes", no deduction shall be allowed to him there under.]' "80AC. Deduction not to be allowed unless return furnished.- Where in computing the total income of an assessee of the previous year relevant to the assessment year commencing on the 1 St day of April, 2006 or any subsequent assessment year; any deduction is admissible under section 80LA or section 80LAB or section 80LB or Section 80-IC, no such deduction shall be allowed to him unless he furnishes a return of his income for such assessment year on or before the due date specified under sub-section (1) of section 139."*

A reading of the both sections 80A(5) and 80AC, it emerges that to make a claim u/s 80IA, the assessee is simply required to file the return of income u/s 139(1) and the claim can be made in the Page revised return of income also i.e. there is no bar for making the claim even in the return of income filed u/s 139 (5) of the IT Act. The identical issue came up before the Hon'ble ITAT Kolkata in the case of DCIT Vs Mackintosh Burn Ltd, Kolkata, The said assessee filed its return of income on 29.11.2006, u/s 139(1) of the ITAct declaring taxable income at Rs. 15.27 Crores, subsequently, the assessee filed revised return u/ s 139(5) claiming the deduction u/ s 80IA at

Rs. 9.44 Crores. The AO disallowed the claim stating that there is no claim in the return filed u/s 139(1) as CA's certificate in Form No.10CCB was not obtained on the date when the original return is filed. The CIT(A) allowed the claim and the Department preferred an appeal before the Hon'ble ITAT Kolkata. The Hon'ble ITAT in their order DCIT Vs Mackintosh Burn Ltd, Kolkata, in ITA No. 7901Kol/2014, dt: 15.03.2017, after considering the decisions of other judicial bodies dismissed the appeal of the department. The relevant part of the judgment is reproduced hereunder:

We have heard rival submissions and gone through facts and circumstances of the case. The facts stated hereinabove remained undisputed and hence, the same are not reiterated for the sake of brevity. The analysis to the impugned issue by the Ld. CIT(A) and the various provisions of the Act relating to the impugned issue together with the various case laws relied on by the Ld. AR are not reiterated herein for the sake of brevity.

We found it pertinent to analyse the applicability of the Special bench decision of the Rajkot Tribunal in the case of Saffire Garments Vs. ITO reported in (2012)28 taxman.com 27 (Rajkot S.B) dated 30.11.2012 to the facts of the instant case. We find that the Hon'ble Special bench observed that the proviso to section 1 OA(1A) of the Act states that no deduction under this section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sec. 139(1) of Act and accordingly, it was held that the above proviso is mandatory and not directory. The Hon'ble Special Bench distinguished catena of cases relied on by the assessee and held that those decisions were in different context, viz., filing of audit report, form No. 10 CCB etc. and hence, were not applicable to the assessee. While distinguishing the cases, the Hon'ble Special Bench observed that in the instant case the issue was filing of return itself and not filing of documents along with the return. In the instant case before us, the assessee had filed the original return of income on 30.12.2017 which was before the due date specified u/s. 139(1) of the Act i.e.

Thereafter, the assessee had filed revised return on 25.06.2018 wherein it claimed deduction u/s. 80IA of the Act. Since the assessee had filed its return of income before the due date specified u/s. 139(1) of the Act for the relevant year, the question of denying the benefit u/s. 80IA of the Act does not arise. Hence, the decision of the Hon'ble Special Bench cannot be made applicable to the facts of the instant case before us. On the contrary, we find that the said decision is to be interpreted in favour of the assessee since the assessee had filed its return before the due date and as such, is eligible for deduction. It is not the case that the assessee before the Hon'ble Special bench had filed its original return before the due date of filing the return for the relevant year and claimed deduction u/ s. 10A of the Act in its revised return. The case before the Hon'ble Special Bench was that

the assessee had filed the return itself after the due date of filing the return and hence, the Hon'ble Special bench decided the issue against the assessee, which is not the case of the assessee before us. We find that the Ld. CIT(A) had made the very same observation after interpreting the section 80AC of the Act [similar to proviso to sec.10A(1A) i.e, claim of section 801A, shall be allowed if return is furnished before the due date of filing the return and held that the assessee is squarely entitled for deduction u/s 801A of the Act as all the conditions therein were duly fulfilled by the assessee. The Ld. DR did not refute any of the findings of the Ld. CIT(A) by producing any cogent material or contrary evidence and the submissions made by the Ld. AR before us. In view of our aforesaid acts and findings and respectfully following the Judicial precedents relied upon hereinabove, We do not find any infirmity in the order of the Ld. CIT(A) and the same is hereby upheld. Appeal of revenue is dismissed. In the result, appeal of revenue is dismissed.

In the above case, the assessee was allowed deduction u/s. 80 IA merely on the fact that the return was filed within the due date and in spite of the fact that the claim u/s. 801A was made for the first time in the revised return. In the instant case, the appellant had claimed the deduction u/s 801A in the original return and only revised it subsequently.

The assessee did not file the Form No.10CCB during the course of filing the original return but filed it subsequently in the revised return.

Therefore, the case of the appellant is much better than of the issue discussed above, wherein the claim was made for the first time in the revised return and therefore in that case 10CCB obviously was filed for the first time in the revised return.

Therefore, in the present case only the claim was revised regarding deduction u/s 801A in the revised return and Form No. 10CCB was filed for the first time in the revised return.

Thus, the case of the appellant is a sub set of the case discussed above, wherein the deduction u/s. 801A was allowed.

The above being factual position of law would not need any interpretation and therefore the claim u/s. 801A cannot be disallowed while processing u/s 143(1) of the Income Tax Act, 1961.

In view of the above, the AO is directed to allow the deduction u/s. 801A as claimed.

Therefore, the ground no. 2 is allowed accordingly, and as substantive relief has been granted to the appellant, the other grounds no. 3, 4, 5 and 6 become academic for adjudication and hence un adjudicated.

2.2. Smt. Sunaina Bhatia, C.A vehemently contended during the course of hearing that the CIT(A) has erred in law and on facts in treating assessee as eligible for sec. 80 IA relief despite the fact that it had not filed Form 10CCB along with the original return.

*2.3. Learned authorised representative on the other hand drew our attention to the clinching facts inter alia that the assessee had very well raised its sec. 80 IA deduction claim with original return filed u/s 139(1) followed by its revised return along with form 10CCB which was processed u/s 143(1) of the Act disallowing the above relief. This clinching fact has gone unrebutted from department side. Coupled with this, we also wish to reiterate here that sec.80 IA r.w.s. 80 IA (7) expressly provides for the impugned relief. We therefore quote hon'ble apex court's landmark decision in *IKV Pillai vs. CIT (1967) 63 ITR 411 (SC)* to express our complete agreement with the CIT(A)'s detailed discussion treating the assessee eligible for the impugned relief. Assessee's sole substantive grievance to this effect allowed for statistical purposes therefore. The assessee's appeal is allowed for statistical purpose."*

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80A(5), 'Where the assessee fails to make a claim in his return of income for any deduction under section 10A or section 1 OAA or section 1 OB or section 1 OBA or under any provision of this Chapter under the heading "C. -Deductions in respect of certain incomes", no deduction shall be allowed to him there under.]' "80AC. Deduction not to be allowed unless return

furnished.- Where in computing the total income of an assessee of the previous year relevant to the assessment year commencing on the 1 St day of April, 2006 or any subsequent assessment year, any deduction is admissible under section 80-LA or section 80-IAB or section 80-IB or Section 80-IC, no such deduction shall be allowed to him unless he furnishes a return of his income for such assessment year on or before the due date specified under sub-section (1) of section 139."

A reading of the both sections 80A(5) and 80AC, it emerges that to make a claim u/s 80IA, the assessee is simply required to file the return of income u/s 139(1) and the claim can be made in the revised return of income also i.e. there is no bar for making the claim even in the return of income filed u/s 139 (5) of the IT Act. The identical issue came up before the Hon'ble ITAT Kolkata in the case of DCIT Vs Mackintosh Burn Ltd, Kolkata, The said assessee filed its return of income on 29.11.2006, u/s 139(1) of the ITAct declaring taxable income at Rs. 15.27 Crores, subsequently, the assessee filed revised return u/ s 139(5) claiming the deduction u/ s 80IA at Rs. 9.44 Crores. The AO disallowed the claim stating that there is no claim in the return filed u/ s 139(1) as CA's certificate in Form No.1 OCCB was not obtained on the date when the original return is filed. The CIT(A) allowed the claim and the Department preferred an appeal before the Hon'ble ITAT Kolkata. The Hon'ble ITAT in their order DCIT Vs Mackintosh Burn Ltd, Kolkata, in ITA No. 7901Kol/2014, dt: 15.03.2017, after considering the decisions of other judicial bodies dismissed the appeal of the department. The relevant part of the judgment is reproduced hereunder:

"We have heard rival submissions and gone through facts and circumstances of the case. The facts stated hereinabove remained undisputed and hence, the same are not reiterated for the sake of brevity. The analysis to the impugned issue by the Ld. CIT(A) and the various provisions of the Act relating to the impugned issue together with the various case laws relied on by the Ld. AR are not reiterated herein for the sake of brevity.

We found it pertinent to analyse the applicability of the Special bench decision of the Rajkot Tribunal in the case of Saffire Garments Vs. ITO reported in (2012)28 taxman.com 27 (Rajkot S.B) dated 30.11.2012 to the facts of the instant case. We find that the Hon'ble Special bench observed that the proviso to section 1 OA(1A) of the Act states that no deduction under this section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sec. 139(1) of Act and accordingly, it was held that the above proviso is mandatory and not directory. The Hon'ble Special Bench distinguished catena of cases relied on

by the assessee and held that those decisions were in different context, viz., filing of audit report, form No. 10 CCB etc. and hence, were not applicable to the assessee. While distinguishing the cases, the Hon'ble Special Bench observed that in the instant case the issue was filing of return itself and not filing of documents along with the return.

In the instant case before us, the assessee had filed the original return of income on 30.12.2017 which was before the due date specified u/s. 139(1) of the Act i.e.

Thereafter, the assessee had filed revised return on 25.06.2018 wherein it claimed deduction u/s. 80IA of the Act. Since the assessee had filed its return of income before the due date specified u/s. 139(1) of the Act for the relevant year, the question of denying the benefit u/s. 80IA of the Act does not arise. Hence, the decision of the Hon'ble Special Bench cannot be made applicable to the facts of the instant case before us. On the contrary, we find that the said decision is to be interpreted in favour of the assessee since the assessee had filed its return before the due date and as such, is eligible for deduction. It is not the case that the assessee before the Hon'ble Special bench had filed its original return before the due date of filing the return for the relevant year and claimed deduction u/ s. 10A of the Act in its revised return. The case before the Hon'ble Special Bench was that the assessee had filed the return itself after the due date of filing the return and hence, the Hon'ble Special bench decided the issue against the assessee, which is not the case of the assessee before us. We find that the Ld. CIT(A) had made the very same observation after interpreting the section 80AC of the Act [similar to proviso to sec. 10 A(1A) i.e, claim of section 80IA, shall be allowed if return is furnished before the due date offiling the return and held that the assessee is squarely entitled for deduction u/s 80IA of the Act as all the conditions therein were duly fulfilled by the assessee. The Ld. DR did not refute any of the findings of the Ld. CIT(A) by producing any cogent material or contrary evidence and the submissions made by the Ld. AR before us. In view of our aforesaid acts and findings and respectfully following the Judicial precedents relied upon hereinabove, We do not find any infirmity in the order of the Ld. CIT(A) and the same is hereby upheld. Appeal of revenue is dismissed. In the result, appeal of revenue is dismissed.

In the above case, the assessee was allowed deduction u/s. 80 IA merely on the fact that the return was filed within the due date and in spite of the fact that the claim u/s. 80IA was made for the first time in the revised return. In the instant case, the appellant had claimed the deduction u/s 80IA in the original return and only revised it subsequently.

The assessee did not file the Form No.10CCB during the course of filing the original return but filed it subsequently in the revised return.

Therefore, the case of the appellant is much better than of the issue discussed above, wherein the claim was made for the first time in the revised return and therefore in that case 10CCB obviously was filed for the first time in the revised return.

Therefore, in the present case only the claim was revised regarding deduction u/s 80IA in the revised return and Form No. 10CCB was filed for the first time in the revised return.

Thus, the case of the appellant is a sub set of the case discussed above, wherein the deduction u/s. 80IA was allowed.

The above being factual position of law would not need any interpretation and therefore the claim u/s. 80IA cannot be disallowed while processing u/s 143(1) of the Income Tax Act, 1961. In view of the above, the AO is directed to allow the deduction u/s. 80IA as claimed.

Therefore, the ground no. 2 is allowed accordingly, and as substantive relief has been granted to the appellant, the other grounds no. 3, 4, 5 and 6 become academic for adjudication and hence am adjudicated.

2.2. Smt. Sunaina Bhatia, C.A vehemently contended during the course of hearing that the CIT(A) has erred in law and on facts in treating assessee as eligible for sec. 80 IA relief despite the fact that it had not filed Form 10CCB along with the original return.

2.3. Learned authorised representative on the other hand drew our attention to the clinching facts inter alia that the assessee had very well raised its sec. 80 IA deduction claim with original return filed u/s 139(1) followed by its revised return along with form 10CCB which was processed u/s 143(1) of the Act disallowing the above relief. This clinching fact has gone unrebutted from department side. Coupled with this, we also wish to reiterate here that sec.80 IA r.w.s. 80 IA (7) expressly provides for the impugned relief. We therefore quote Hon'ble apex court's landmark decision in IKV Pillai vs. CIT (1967) 63 ITR 411 (SC) to express our complete agreement with the CIT(A)'s detailed discussion treating the assessee eligible for the impugned relief. Assessee's sole substantive grievance to this effect allowed for statistical purposes therefore. The assessee's appeal is allowed for statistical purpose."

10. Considering the above judgment, since the assessee had filed its return of income before the due date, as specified u/s 139(1) of the Act for the relevant asst. year and in the return of income he has also claimed deduction. The tax Auditor has also certified the deduction claimed as per Sl.No.33 of the Form No.3CD therefore, only for want of not filing Form NO.10CCB within the due date the claim of deduction should not be disallowed, to which, the assessee had filed revised return within the due date.

10. Considering the above judgment, since the assessee had filed its return of income before the due date, as specified u/s 139(1) of the Act for the relevant asst. year and in the return of income he has also claimed deduction. The tax Auditor has also certified the deduction claimed as per Sl.No.33 of the Form No.3CD therefore, only for want of not filing Form NO.10CCB within the due date the claim of deduction should not be disallowed, to which, the assessee had filed revised return within the due date. In view of this, the assessee is eligible to claim deduction u/s 80IA. Whenever the assessee received Form No.10CCB, he revised his return of income.

11. We further observed from the order of the lower authorities that the quantum of deductions has not been examined, therefore, for determination of correct amount of deduction it was asked to submit the financial statement for the verification of the quantum of the eligible amount of deduction u/s 80IA to which the assessee has submitted. The profit and loss account is as under:- RESEARCH DEVELOPMENT AND MANUFACTURING CORPORATION MANUFACTURING & PROFIT AND LOSS NC FOR THE YEAR ENDED 31ST MARCH

To	Opening Stock		0	by	sales		
to	Maincery maintence		3,469,851		Wind electricity charges		7,165,946
To	Consultancy		2300	By	Closing Stock		0
To	Fire Insurance		32637				
to	Interest on Bascorn Bill discount		158,343				
to	Depreciation	0					
to	Net Profit		3502815				
			7,165,946				7,165.946

12. On observation of the above trading profit and loss account, we notice that there is no any amount debited into the profit and loss account towards administrative expenditure whereas the administrative expenditures are necessary to keep and maintain for smooth running of the business. How and why the assessee has not debited any administrative expenses even no any salary expenditures have been shown in the profit and loss account. Therefore, it would be proper to send back the issue to the file of the AO for determining the actual profit computed in the above trading and profit and loss account without incurring of any expenditures. Needless to say that the reasonable opportunity of being heard to be given to the assessee and the assessee is directed not to seek unnecessary adjournments for early disposal of the case.

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

7. Respectfully following the judicial pronouncements cited above we allowed the appeal of the assessee and direct the AO to compute the tax, as per section 115JB of the Act.

8. In the result the appeal of the assessee is allowed.

Order pronounced in the open court on 11.03.2026.

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

SR BHATNAGGR

Date: 11.03.2026

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(SUDHIR KUMAR)
(JUDICIAL MEMBER)**

ASSISTANT REGISTRAR
ITAT DELHI