

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'A' CHANDIGARH**

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT AND
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 25/CHD/2025
निर्धारण वर्ष / Assessment Year: 2023-24

Dada Motor Enterprises LLP, Savitri-II, Dholewal Chowk, Millerganj, S.O. Ludhiana.	Vs	The DCIT, Circle-1, Ludhiana.
स्थायी लेखा सं./PAN NO: AARFD7944D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Parikshit Aggarwal, CA
Revenue by : Shri Vivek Vardhan, Addl.CIT, Sr.DR

Date of Hearing : 24.02.2026
Date of Pronouncement : 10.03.2026

HYBRID HEARING

ORDER

PER RAJPAL YADAV, VP

The assessee is in appeal before the Tribunal against the order of the Id. Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 25.11.2024 passed for assessment year 2023-24.

2. The solitary grievance of the assessee is that Id.CIT (Appeals) has erred in deleting the disallowance of Rs.18,11,579/- which was

added by denying the claim made u/s 80JJAA of the Income Tax Act.

3. With the assistance of Id. Representative, we have gone through the record carefully. It emerges out that the claim of the assessee u/s 80JJAA(2) of the Act was disallowed by the AO on the ground that Form 10DDA was not uploaded before the due date of filing of the return, but before processing of the return, this form was uploaded. The Id.CIT (Appeals) while examining this aspect has followed the order of the ITAT in the case of Shri Shyam Charan Sewa Trust Vs DCIT(CPC) Bangalore ITA No. 214/ASR/2022, Anjana Foundation, Vadodara Vs AO, ITA No.695/CHD/2023 and judgement of Hon'ble Gujrat High Court in 157 taxmann.com 550 (2023) in the case of Indian Panelboard Manufacturers v. DCIT. The Id.CIT (Appeals) was of the view that deduction is admissible to the assessee and on account of delayed submission of the Form 10DDA, it cannot be denied, but in paragraph No.6.6, Id.CIT (Appeals) while allowing the claim of the assessee has directed the AO to satisfy the other conditions laid down u/s 80JJAA(2). The grievance of the assessee pertains to this direction.

4. On due consideration of the above facts and circumstances, we are of the view that while processing the returns u/s 143(1), ld. AO cannot examine the other conditions. He has to just find out whether complete details have been uploaded or not. If other conditions are to be verified, then case ought to have been selected for scrutiny assessment. The limited jurisdiction before the ld.CIT (Appeals) in the impugned order was whether on account of delayed submission of Form 10DDAA, deduction u/s 80JJAA(2) could be disallowed or not. Once ld.CIT (Appeals) was of the view that it cannot be disallowed, then he cannot amplify the scope of enquiry. He simply directed the AO to grant this deduction. Accordingly, we vacate the direction of the ld.CIT (Appeals) recorded in paragraph No. 6.6 and hold that assessee is entitled for deduction u/s 80JJAA(2) and the disallowance made by the AO is deleted.

5. In the result, appeal of the assessee is allowed.

Order pronounced on 10.03.2026.

Sd/-

(KRINWANT SAHAY)
ACCOUNTANT MEMBER

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar