

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायापीठ "बी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
" B " BENCH, AHMEDABAD

BEFORE DR. BRR KUMAR, VICE PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

आयकर अपील सं./ITA No.1447/Ahd/2024
निर्धारण वर्ष /Assessment Year : 2020-21

Vimalachal Print & Pack Pvt.Ltd. 9, Saket Industrial Estate Changodar - 437 Moraiya, Ahmedabad - 382 213 (Gujarat)	<u>बनाम/</u> <u>v/s.</u>	The Dy.CIT Circle-4(1)(1) Ahmedabad
स्थायी लेखा सं./PAN: AAACV 7000 Q		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Jaimin Shah, AR	
Revenue by :	Smt. Mamta Singh, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 18/11/2024
घोषणा की तारीख /Date of Pronouncement: 22/11/2024

आदेश/ORDER

PER DR. BRR KUMAR, VICE PRESIDENT

This is an appeal filed by the assessee against the order of the Ld.Commissioner of Income Tax (Appeals) [CITA] , National Faceless Appeal Centre, Delhi in proceeding u/s.250 of the Income Tax Act, 1961 vide order dated 07/06/2024 passed for the Assessment Year (AY) 2020-21.

2. The grounds of appeal taken by the assessee are as under:-

1. The Commissioner of Income Tax (Appeals), NFAC, has erred in law and on facts while upholding the order passed by the Central Processing Centre u/s 154 of the

Income Tax Act, 1961, and hence the disallowances made of Rs. 10,10,118/- by CPC on account of deduction u/s 80JJAA of the I.T. Act requires to be deleted.

2. That the CPC, Ld. A.O. has erred in law and on facts for making the wrong prima facie adjustment by rejecting the claim of deduction u/s 80JJAA of the Act while processing the return of income u/s 143(1) of the Act, which is against the provision of law. Hence, the claim of deduction u/s 80JJAA of the Act shall be allowed as per the return of income filed and wrong adjustment made by the CPC/AO while processing the return of income u/s 143(1) is required to be deleted.

3. That the adjustment made by CPC while processing the return u/s 143(1), is without jurisdiction and therefore the rejection of claim u/s 80JJAA of the I.T. Act, 1961 for Rs. 10,10,118/- is required to be allowed.

4. The appellant has provided all material and evidences on record to prove the genuineness of the deduction claimed u/s 80JJAA of the I.T. Act however without considering the same, the Ld. CIT(A) in order u/s 250 of the Act dt.07/06/2024 has rejected the appeal stating that the appellant had to file an appeal against intimation u/s 143(1) of the Income Tax Act, 1961 which is against the law as the prima facie adjustment made by the CPC/Ld. A.O. is itself out of the scope defined u/s 143(1) of the Act.

5. Your appellant craves leave to add, alter, amend or drop any of the grounds till the appeal is finally heard and disposed off.

3. The brief facts of the case are that the assessee is a company and filed its return of income for AY 2020-21 on 27/01/2021 declaring total income of Rs.27,66,79,540/-. The CPC rejected the claim of deduction u/s.80JJAA of the I.T. Act, 1961 claimed by the assessee.

4. We have heard both the parties and perused the material available on record. On going through the record, we find that the deduction has been allowed in the earlier year and also in the subsequent year. The fact of eligibility of the deduction is not being in question. The deduction has not been allowed due to technical default. Therefore, the Jurisdictional AO is hereby directed to rectify the intimation issued by the CPC, Bengaluru. Hence, the matter is remanded back to the file of JAO for *de novo* assessment.

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

Order pronounced in the Court on 22nd November, 2024 at Ahmedabad.

**Sd/-
(SUCHITRA KAMBLE)
JUDICIALMEMBER**

**Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT**

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि ँग्रेषित/Copy of the Order forwarded to :

1. ँपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (ंपील) / The CIT(A)-(NFAC), Delhi
5. विभागीय प्रतिनिधिआयकर ँपीलीय ँधिकरण /DR, ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर ँपीलीय ँधिकरण, ITAT, Ahmedabad