

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, AHMEDABAD**

**BEFORE: SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER AND  
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 646/Ahd/2025

(निर्धारण वर्ष / Assessment Year : 2023-24)

<b>Analytix Business Solution (I) Pvt. Ltd.</b> A-201-202, Sun West Bank, Opp City Gold Cinema, Ashram Road, Ahmedabad - 380009	<b>बनाम/ Vs.</b>	<b>Income Tax Officer</b> Ward-4(1)(1), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAICS9490D		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

अपीलार्थी ओर से /Appellant by :	Shri Rohan Thakkar, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri Hargovind Singh, Sr. DR

<b>Date of Hearing</b>	17/06/2025
<b>Date of Pronouncement</b>	30/06/2025

(आदेश)/ORDER

**PER SMT. ANNAPURNA GUPTA, AM:**

The present appeal has been filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), (hereinafter referred to as “CIT(A)”), National Faceless Appeal Centre (hereinafter referred to as “NFAC”), Delhi dated 20.02.2025 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) pertaining to Assessment Year (A.Y.) 2023-24.

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

*“Ground 1: The Ld Additional / Joint Commissioner Appeals has erred in facts and law in dismissing appeal and not allowing the deduction under section 80JJAA of the Income Tax Act, 1961 for the reason that the form 10DA has been filed belatedly by a delay of 29 days and thereby denying the deduction under section 80JJAA which is otherwise eligible to the appellant.*

*Ground 2: The Ld Additional / Joint Commissioner Appeals as well as the assessing officer has erred on facts as well as in law in charging interest under section 2348 of the Income Tax Act*

*Ground 3: The Ld Additional / Joint Commissioner Appeals as well as the assessing officer has erred on facts as well as in law in charging interest under section 234C of the Income Tax Act.”*

3. The solitary issue in the present case is denial of deduction claimed by the assessee u/s. 80JJAA of the Act amounting to Rs.92,60,717/-, by the CPC (Computerised Processing Centre) while processing the return filed by the assessee u/s.143(1) of the Act. The orders of the authorities below reveal that the said deduction was denied for the reason that Form 10DA required to file for claiming the said deduction was filed belated by 29 days. The said form was required to be filed by the 31<sup>st</sup> October, 2023 but was filed on the 29<sup>th</sup> November, 2023 i.e. by a delay of 29 days. The Ld. CIT(A) confirmed the denial of deduction holding that the requirement of filing Form 10DA before the stipulated time as per law was a mandatory requirement and failure to comply with the same would result in denial of deduction.

4. We have noted that before the Ld. CIT(A) the assessee had submitted that the requirement of filing Form No.10DA was held

in various decisions of judicial authorities to be a directory requirement and not a mandatory requirement and that any delay in submissions of the same would not affect the substantive benefit of exemption. Reference has been made:

- to the decision of the Co-ordinate Bench of the ITAT, Delhi Benches, in the case of Sai Computers Ltd. Vs. ACIT, (2023) 10 TMI 1315 (Tri Delhi)
- The decision of the Hon'ble Madras High Court in the case of M/s. Craftsman Automation P. Ltd. Vs. CIT, (2021) 8 TMI 175 (Madras HC) and
- the decision of the Hon'ble Allahabad High Court in the case of PCIT vs. M/s. Surya Merchants Ltd., (2016) 5 TMI 947 (All HC).

5. The submissions of the assessee in this regard are contained at page nos. 3 & 4 of the order of the Ld.CIT(A) as under:

*"1. It is submitted that the deduction of Rs 9260717.00 is eligible to the assessee and that the same has also been reflected in the form 3CA 3CD.*

*2. The amount of deduction of Rs 9260717.00 has also been shown in the return of income. Only delay that has occurred is in filling form 10DA.*

*3. The assessee has filed Form-10DA for deduction U/s 80JJAA on 29th November, 2023. Earlier, the form was required to be filed along with the return of income, however, after amendment, the same has to be filed along with the report of an accountant 30 days prior to filing of Tax Return, F.e., on or before 31st October, 2023. The due date of filing for 10DA is thus, 31st October, 2023 whereas the same has been filed on 29.11.2023. Thus, it is humbly submitted that the form 10DA has been filed before filing of the return of income.*

4. Thus, form 10DA has been filed before filing return of income as well as before processing of the intimation under section 143 1.

5. Thus, it is humbly submitted that on account of delay in submission of report by 29 days, the claim under section 80JJAA which is otherwise eligible be allowed.

6. Attention of your good honour is invited to the pronouncement in the case of Sai Computers Ltd. V. ACIT 2023 10 TMI 1315 Tri Delhi.

7. Further, the claim of appellant assessee wants to submit that the claim is otherwise eligible and may not be denied on account of procedural lapse.

8. It is further submitted that non-filing of audit report/certificate/form along with the return of income under Section 80JJAA(2) of the Income Tax Act, 1961 will not deny the substantive benefit of exemption and the same could be even furnished subsequent to filing of the return of income as held in Craftsman Automation P Ltd. V. CIT 2021 8 TMI 175 Madras HC.

9. Attention of your good honour is also invited to the pronouncement in the case of Pr. Commissioner of Income Tax Versus M/S Surya Merchants Ltd. (2016) 5 TMI (All HC) wherein it is held that the filing of audit report with the return of income is not a mandatory requirement but a directory requirement and that the requirement would stand satisfied if the audit report is filed before the framing of the assessment relying on various pronouncements.

10. The above decision of Pr. Commissioner Of Income Tax Versus M/S Surya Merchants Ltd. (2016) 5 TMI (All HC) has also been upheld by Hon Supreme Court in PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) KANPUR VERSUS M/S SURYA MERCHANTS LTD. (2017) 3 TMI 94 (SC).

11. The wordings of section 801A or 801B or 80JJAA so far as furnishing of report is concerned is *pari materia*. Therefore, it is submitted that the provisions as far as submission of audit report is a directory requirement.

12. Since in the present case, the appellant has furnished the form 10DA before filing return of income, it is humbly submitted that the deduction under section 80JJAA amounting to Rs. 9260717.00 should not be disallowed.

*13. For the above act of kindness, the assessee remains highly obliged.*

*14. In the present case, after considering submission at Ground No 1, the deduction is allowable and the delay in filing the form is not intentional and thereby the substantial benefit which is otherwise eligible in law should not be disallowed on account of procedural lapse. Hence, the tax is not payable, therefore, the interest is also not payable.*

*15. In the present case, after considering submission at Ground No 1, the deduction is allowable and the delay in filing the form is not intentional and thereby the substantial benefit which is otherwise eligible in law should not be disallowed on account of procedural lapse. Hence, the tax is not payable, therefore, the interest is also not payable.”*

6. During the course of hearing before us, Ld. Counsel for the assessee strengthened his case referring to other decisions of the Courts holding to the above affect as under:

- i. Sunrise Industreis (India) Ltd. Vs. DCIT, (2025) (6) TMI 224
- ii. G4S Secure Solutions (India) Private Limited vs. CPC, (2025) (5) TMI 1492 – (ITAT Delhi).

7. The Ld. CIT(A), has, we have noted, completely ignored the submissions of the assessee and without distinguishing the decisions referred to by the assessee before him taken a view contrary to the said decisions while confirming the disallowance made of the deduction claimed by the assessee u/s.80JJAA of the Act.

8. The Ld. DR, before us, has neither been able to distinguish the said decisions nor been able to draw our attention to any

decision of either the Jurisdictional High Court or the Hon'ble Apex Court holding to the contrary.

9. In the light of the same, we hold that the order passed by the Ld. CIT(A) confirming the disallowance of deduction claimed by the assessee u/s.80JJAA of the Act amounting to Rs.92,60,717/- is highly unjustified and not in accordance with law which has been interpreted by various judicial authorities, holding that filing of Form 10DA is not a mandatory requirement affecting the assessee's substantive right of claiming deduction under the said Section. We, therefore, direct the CPC/AO to allow assessee's claim of deduction u/s.80JJAA of the Act.

10. In the result, appeal filed by the assessee is allowed.

**This Order pronounced on 30/06/2025**

Sd/-  
(T.R. SENTHIL KUMAR)  
**JUDICIAL MEMBER**

Ahmedabad; Dated 30/06/2025

S. K. SINHA

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिलिपि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

Sd/-  
(ANNAPURNA GUPTA)  
**ACCOUNTANT MEMBER**

**SAG** | blog

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad