

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
Ms. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA Nos.2556 & 2557/PUN/2025  
Assessment years : 2021-22 & 2022-23**

Expert Global Solutions Private Limited Plot No.T 11, MIDC Area, Chikalhana, Aurangabad – 431210	<b>Vs.</b>	DCIT, Circle 1, Aurangabad
<b>PAN: AAACE8345H</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Shri Rajat Soni  
Department by : Shri Mukul Kulkarni (virtually)

Date of hearing : 07-04-2026  
Date of pronouncement : 10-04-2026

**ORDER**

**PER BENCH:**

The above 2 appeals filed by the assessee are directed against the separate orders dated 27.08.2025 of the Ld. Addl. / JCIT(A), Jodhpur relating to assessment years 2021-22 and 2022-23 respectively. Since identical grounds have been raised by the assessee in both the appeals, therefore, for the sake of convenience, these were heard together and are being disposed of by this common order.

**ITA No.2556/PUN/2025 ( A.Y. 2021-22):**

2. Facts of the case, in brief, are that the assessee filed its return of income on 16.02.2022 declaring total income of Rs.8,12,99,130/- after claiming deduction of Rs.26,06,220/- u/s 80JJA of the Income Tax Act, 1961 (hereinafter referred to as

‘the Act’). The CPC made addition of Rs.26,06,220/- on account of belated filing of Form No.10DA i.e. after the due date of filing of the return vide Intimation u/s 143(1) dated 28.12.2022.

3. In appeal, the Ld. Addl. / JCIT(A) dismissed the appeal filed by the assessee. While doing so he noted that the due date for filing of income tax return for assessment year 2021-22 was on or before 30.11.2021 which was extended upto 15.03.2022. Since the assessee filed the return of income on 16.02.2022 the same is within the due date u/s 139(1) of the Act. However, the assessee filed Form No.10DA for assessment year 2021-22 on 27.01.2023. The due date for filing of Form No.10DA for assessment year 2021-22 was one month prior to the due date for furnishing the return of income u/s 139(1). Since the assessee filed Form No.10DA for assessment year 2021-22 on 27.01.2023 the same is after the due date for filing of income tax return. He referred to the CBDT Circular No.1/2022 dated 11.01.2022 according to which the CBDT has extended the due date for filing of various audit reports on or before 15.02.2022. In view of the above, the Ld. Addl. / JCIT(A) held that the assessee is not eligible to get deduction u/s 80JJA of the Act. He, therefore, upheld the order of the CPC in rejecting the claim of deduction u/s 80JJA of the Act.

4. Aggrieved with such order of the Ld. Addl. / JCIT(A), the assessee is in appeal before the Tribunal by raising the following grounds:

1. **Ground No.1**

1.1. *On the facts and in the circumstances of the case and in law, the learned CIT(A) and the learned AO ought not to have disallowed the deduction of Rs.25,06,220/- under section 80JJAA of the Act merely on account of late filing of Form 10DA, without appreciating that filing of Form 10DA is a procedural requirement and non-compliance thereof should not result in denial of an otherwise allowable deduction under section 80JJAA of the Act.*

*Any consequential relief to which the Appellant may be entitled under the law in pursuance of the aforesaid grounds of appeal or otherwise, thus may be granted.*

*The Appellant craves leave to add, alter, vary, omit, substitute or amend the above grounds of appeal, at any time before or at, the time of hearing of the appeal, so as to enable the Hon'ble Tribunal to decide this appeal according to law.*

5. The Ld. Counsel for the assessee submitted that as per provisions of section 80JJA of the Act, a deduction of cost of new employees from the gross total income of an assessee to whom section 44AB applies and where the income includes any profits and gains derived from business, of an amount equal to thirty percent of additional employee cost incurred in the course of such business in the previous year, for three assessment years including the assessment year relevant to the previous year in which such employment is provided. He submitted that the assessee has claimed deduction for assessment years 2019-20 to 2020-21 which has been allowed by the CPC. However, for assessment year 2021-22 the same was denied to the assessee on account of filing of Form No.10DA belatedly i.e. after the due date for filing of income tax return u/s 139(1) of the Act. He submitted that the claim of deduction of Rs.26,06,220/- u/s 80JJA of the Act does not include any fresh claim of deduction of assessment year 2021-22 and only includes the balance deduction pertaining to assessment years 2019-20 and 2020-21. Relying on various decisions he submitted that the filing of Form No.10DA is

a procedural requirement and non-compliance thereof should not result in denial of an otherwise allowable deduction under section 80JAA of the Act. Referring to the decision of the Kolkata Bench of the Tribunal in the case of Tarasafe International (P.) Ltd. vs. DDIT reported in (2024) 168 taxmann.com 514 (Kolkata-Trib.), he submitted that under identical circumstances the Tribunal, following the decisions of Hon'ble Supreme Court in the cases of PCIT vs. Wipro Ltd (2022) 140 taxmann.com 223 (SC) and CIT vs. G.M. Knitting Industries (P.) Ltd. (2016) 376 ITR 456 (SC) has held that non-filing of audit report in Form No.10DA along with return of income does not disentitle the assessee to claim deduction u/s 80JJA of the Act. He accordingly submitted that the order of the Ld. Addl. / JCIT(A) be set aside and the grounds raised by the assessee be allowed.

6. The Ld. DR on the other hand heavily relied on the orders of the Assessing Officer and the Ld. Addl. / JCIT(A). He submitted that the assessee has not fulfilled the conditions laid down in the Statute, therefore, failure on his part to file Form No.10DA within the stipulated time has resulted into disallowance. He accordingly submitted that the order of the Ld. Addl. / JCIT(A) be upheld and the grounds raised by the assessee be dismissed.

7. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. Addl. / JCIT(A) and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. It is an admitted fact that due to non-submission of Form

No.10DA within the stipulated period, the CPC disallowed the claim of deduction u/s 80JJA of the Act and made addition of Rs.26,06,220/- to the returned income. We find the Ld. Addl. / JCIT(A) dismissed the appeal filed by the assessee holding that since the assessee failed to file Form No.10DA one month prior to the due date for furnishing the return of income u/s 139(1) for the assessment year 2021-22, therefore, he is not eligible to get deduction u/s 80JJA of the Act. It is the submission of the Ld. Counsel for the assessee that the procedural requirement of filing Form No.10DA is directory in nature and mere delay in filing does not warrant denial of deduction claimed in the return of income. It is also his submission that when the deduction claimed in the formative year has been examined and accepted by the Income Tax Authorities, the balance deduction claimed in subsequent years should not be disturbed until the deduction has been denied or subsequently withdrawn by the tax authorities.

8. We find some force in the above arguments of the Ld. Counsel for the assessee. We find an identical issue had come up before the Kolkata Bench of the Tribunal in the case of Tarasafe International (P.) Ltd. vs. DDIT (supra) wherein the Tribunal under identical circumstances has allowed the claim of deduction u/s 80JJA of the Act by setting aside the order of the Ld. Addl. / JCIT(A). The relevant observations of the Tribunal from para 2 onwards read as under:

*“2. The short issue involved in this appeal is as to whether the late filing of audit report in Form 10DA would disentitle the assessee from claiming deduction u/s. 80JJAA of the Act, when the said Form 10DA was available to the Ld. AO at the time of assessment proceedings. The assessee in this case filed the Form 10DA on 27.10.2023 as against the due date of 30.09.2023 but, the same was available to*

*the AO at the time of processing the return of income as the notice u/s. 143(1)(a) of the Act was issued by the CPC to the assessee on 23.11.2023.*

*3. The issue is squarely covered by the decision of Hon'ble Supreme Court in the case of CIT, Maharashtra Vs. G. M. Knitting Industries Pvt. Ltd. [2016]12 SCC 272, wherein the Hon'ble Supreme Court has held that, even though it is necessary to file certificate in Form 10CCB along with the return of income, but even if the same has not been filed with the return of income, but the same was filed before the final order of assessment was made, the assessee was entitled to claim deduction u/s. 80-IB of the Act.*

*4. so far as the reliance of the ld. DR on the another decision of the Hon'ble Supreme Court in the case of Pr. CIT-III, Bangalore & anr. Vs. M/s. Wipro Ltd. reported in [2022] 446 ITR 1 (SC) is concerned, it is to be observed that the said case is relating to the claim of exemption u/s. 10B falling under Chapter III of the I. T. Act. However, the claim of the assessee in the case in hand is u/s. 80JJAA of the Act under Chapter VIA of the Act. The Hon'ble Supreme Court in para 11 of the judgment in the case of M/s. Wipro Ltd. (supra) has clarified the position that the exemption provisions are to be strictly adhered to whereas the decision of the Hon'ble Supreme Court in the case of G. M. Knitting Industries Pvt. Ltd. (supra) is relating to deduction provisions u/s. VA of the Act the relevant para 11 of the order of the Hon'ble Supreme Court in the case of M/s. Wipro Ltd. (supra) is reproduced below:*

*“11. Now so far as the reliance placed upon the decision of this court in the case of G. M. Knitting Industries Pvt. Ltd. (supra), relied upon by the learned counsel appearing on behalf of the assessee is concerned, section 10B(8) is an exemption provision which cannot be compared with claiming an additional depreciation under section 32(1)(ii-a) of the Act. As per the settled position of law, an assessee claiming exemption has to strictly and literally comply with the exemption provisions. Therefore, the said decision shall not be applicable to the facts of the case on hand, while considering the exemption provisions. Even otherwise, Chapter III and Chapter VIA of the Act operate in different realms and principles of Chapter III, which deals with “income which do not form a part of total income”, cannot be equated with mechanism provided for deductions in Chapter VIA, which deals with “deductions to be made in computing total income”. Therefore, none of the decisions which are relied upon on behalf of the assessee on interpretation of Chapter VIA shall be applicable while considering the claim under section 10B(8) of the I. T. Act.”*

*In view of this, the issue is squarely covered in favour of the assessee by the decision of the Hon'ble Supreme Court in the case of G. M. Knitting Industries Pvt. Ltd. (supra) the impugned order of the Ld. CIT(A) is, therefore, set aside and the AO is directed to grant deduction to the assessee u/s. 80JJAA of the Act as claimed. The appeal of the assessee stands allowed.”*

9. Since the facts of the instant case are identical to the facts of the case decided by the Kolkata Bench of the Tribunal cited (supra), therefore, in absence of any contrary material brought on record by the Ld. DR, we set aside the order of the Ld. Addl. / JCIT(A) and direct the Assessing Officer / CPC to allow the deduction to the assessee u/s 80JJA of the Act as claimed by the assessee. The grounds raised by the assessee are accordingly allowed.

**ITA No.2557/PUN/2025 (A.Y. 2022-23)**

10. Grounds raised by the assessee are as under:

1. **Ground No.1**

1.1. *On the facts and in the circumstances of the case and in law, the learned CIT(A) and the learned AO ought not to have disallowed the deduction of Rs.15,96,293/- under section 80JJAA of the Act merely on account of late filing of Form 10DA, without appreciating that filing of Form 10DA is a procedural requirement and non-compliance thereof should not result in denial of an otherwise allowable deduction under section 80JJAA of the Act.*

*Any consequential relief to which the Appellant may be entitled under the law in pursuance of the aforesaid grounds of appeal or otherwise, thus may be granted.*

*The Appellant craves leave to add, alter, vary, omit, substitute or amend the above grounds of appeal, at any time before or at, the time of hearing of the appeal, so as to enable the Hon'ble Tribunal to decide this appeal according to law.*

11. After hearing both the sides we find the grounds raised by the assessee are identical to the grounds raised in ITA No.2256/PUN/2025. We have already

decided the issue and allowed the grounds raised by the assessee. Following similar reasonings, we allow the grounds raised by the assessee.

12. In the result, both the appeals filed by the assessee are allowed.

Order pronounced in the open Court on 10<sup>th</sup> April, 2026.

**Sd/-**  
(ASTHA CHANDRA)  
JUDICIAL MEMBER  
पुणे Pune; दिनांक Dated : 10<sup>th</sup> April, 2026  
GCVSR

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Assistant Registrar  
आयकर अपीलीय अधिकरण ,पुणे  
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	07.04.2026		Sr. PS/PS
2	Draft placed before author	08.04.2026		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
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