

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

ITA No.751/Ahd/2025
(Assessment Year: 2021-22)

Akshar Elecinfra Pvt. Ltd., 986/20/13, Akshar House, Diamond Park, GIDC, Makarpura, Vadodara-390010. [PAN :AAHCA6615 P]	Vs.	The Deputy Commissioner of Income Tax, Circle-1(1)(1, Vadodara.
(Appellant)	..	(Respondent)
Appellant by :	Shri P B Parmar, AR	
Respondent by:	Shri Abhijit, Sr. DR	
Date of Hearing	12.08.2025	
Date of Pronouncement	16.09.2025	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

This appeal has been filed by the Assessee against the order dated 11.02.2025 passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ['Ld. CIT(A)' for short], under Section 250 of the Income-tax Act, 1961 ['the Act' for short], relating to the Assessment Year 2021-22.

2. The sole grievance raised by the assessee is as under :-

"Learned Commissioner of Income Tax(Appeals) erred in upholding the disallowance of deduction claimed u/s.80JJAA of Rs.7,02,975/-. He ought to have allowed the same considering facts of the case."

3. The brief facts of the case are that the assessee filed its return of income on 15.02.2022 declaring total income of Rs.2,95,65,700/- and claimed deduction of Rs.7,02,975/- u/s 80JJAA of the Act. The

deduction claimed was in continuation of deductions allowed in A.Ys. 2019-20 and 2020-21, amounting to Rs.4,26,727/- and Rs.2,76,248/- respectively, relating to additional employment cost incurred in those years. The assessee had duly filed Form 10DA for A.Y. 2019-20 and A.Y. 2020-21, as required under section 80JJAA(2)(c), in support of its claim. In A.Y. 2021-22, no new employment was made, and the claim represented the second and third years of deduction for employees hired in earlier years. The assessee attempted to file Form 10DA electronically for the year under consideration, but the system did not allow filing as no new claim was made for that year. The CPC, while processing the return u/s 143(1), disallowed the deduction of Rs.7,02,975/- solely on the ground that Form 10DA was not filed along with the return of income for the current assessment year. The disallowance was later upheld by the Ld. CIT(A).

4. The Ld. AR submitted that the assessee's claim for deduction u/s 80JJAA for AY 2021-22 pertains to 'additional employee cost' incurred in AYs 2019-20 and 2020-21. The Ld. AR submitted that no new claim was made for AY 2021-22. The Ld. AR also submitted that Form 10DA was duly filed for the initial years, and the claim is also supported by the Tax Audit Report; however, due to technical issues on the portal, Form 10DA for the current year could not be uploaded. The Ld. AR, therefore, urged that the deduction may kindly be allowed accordingly.

5. The Ld. DR, on the other hand, supported the orders of the authorities below and submitted that the procedural requirements of section 80JJAA were not complied with.

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6. Aggrieved, the assessee is now in appeal before the Tribunal.

7. We have heard the rival contentions and perused the material available on record. It is an undisputed fact that the deduction u/s 80JJAA was claimed in continuation of the deduction allowed in the earlier two years, for which Form 10DA was duly filed. The Assessing Officer has disallowed the deduction for the year under consideration only on the ground that Form 10DA was not filed with the return of income for the relevant year. The CIT(A) has upheld the disallowance, relying on section 80JJAA(2)(c) of the Act. We find that the disallowance for the current year is purely technical in nature, based on the alleged non-filing of Form 10DA, despite the fact that no new employees were hired during the year, the deduction claimed pertains to earlier years and the income-tax e-filing portal did not permit uploading Form 10DA in absence of new employment, which is a technical barrier beyond the control of the assessee. In view of the above, and in the interest of justice, we are of the considered opinion that the matter needs to be restored to the file of the Jurisdictional Assessing Officer for the verification of the claim and allow.

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

The order is pronounced in the open Court on 16.09.2025.

Sd/-

**(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

Ahmedabad; Dated 16.09.2025

***id*

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

आदेश की प्रतिलिपि □ ग्रेषित/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 प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

True Copy

आदेशानुसार/ BY ORDER,

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