



**आयकर अपीलीय अधिकरण “एस एम सी” न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES “SMC” :: PUNE**

**BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.1466/PUN/2025
निर्धारण वर्ष / Assessment Year: 2020-21**

Ramesh Shankarrao Wagh, Rohan Tarang, Wakar B.O., Pune – 411057. Maharashtra.	V s	Jurisdictional Officer, Pune.
PAN: AABPW3867A		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Kishor B Phadke – AR
Revenue by	Shri Sandeep P Sathe – JCIT(DR)
Date of hearing	17/07/2025
Date of pronouncement	23/07/2025

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by Assessee against the order of Id.Addl./Joint Commissioner of Income Tax(Appeal)-2, Chandigarh passed under section 250 of the Income Tax Act, 1961 for the A.Y.2020-21 dated 13.03.2025, emanating from order u/s.143(1) of the Income Tax Act, 1961, dated 25.11.2021. The Assessee has raised following grounds of appeal :



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“1. On the facts and circumstances of the case and n law, the Honourable CIT has erred in not allowing Income from Patent to be taxed at special rate u/s 115BBF of the Income Tax Act, 1961 of Rs.18,22,538 for not filing the form 3CFA along with return of income and filing the same belatedly.

2. Others-The appellant craves leave to add, alter or amend to the grounds of appeal, before or at the time of hearing.”

Submission of Id.AR :

2. The Id.AR for the Assessee filed a paper book. Ld.AR submitted that Assessee had claimed benefit at Section 115BBF of the Act. However, Assessee had not filed Form No.3CFA along with the Return of Income. The said Form No.3CFA was filed afterwards. CPC while processing the return has not allowed the assessee's claim due to non-filing of Form No.3CFA. Ld.AR submitted that it's a procedural error and hence, assessee's claim should be allowed as assessee has filed Form No.3CFA which is at page no.37 to 39 of the paper book. Assessee fulfills all the conditions. Ld.AR relied on the following case laws :

“ACIT vs. Pankaj Kailash Agarwal [2025] 175 taxmann.com 749 (SC)

Penang Enterprises (P.) Ltd. vs. CBDT [2025] 172 taxmann.com 199 (Bombay)

Sonakshi Sinha vs. CIT(A) 2022] 197 ITD 263 (Mumbai - Trib.)

Aprameya Engineering Ltd. vs. ITO [2024] 164 taxmann.com 740 (Ahmedabad - Trib.)

PCIT vs. Astrotech Steels (P.) Ltd. [2025] 175 taxmann.com 285 (Madras)



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Svasti Microfinance (P.) Ltd. vs. CBDT [2024] 164 taxmann.com 229 (Madras)

Mary Queens Mission Hospital vs. CIT(E) [2024] 167 taxmann.com 379 (Kerala)

Harbans Singh vs. AO, CPC [2024] 208 ITD 151 (Amritsar - Trib.)”

Submission of ld.DR:

3. The ld.DR for the Revenue relied on the order of Assessing Officer(CPC) and ld.CIT(A).

Findings &Analysis :

4. We have heard both the parties and perused the record placed before us. In this case, Assessee had filed Return of Income for A.Y.2020-21 declaring total income at Rs.32,80,490/-. Assessee had claimed benefit u/s.115BBF. However, Assessee has not filed Form No.3CFA along with the Return of Income. The Centralised Processing Center(CPC) processed the Return u/s.143(1) of the Act, denying the claim u/s.115BBF of the Act. It is noted that Assessee has filed Form No.3CFA electronically on 04.07.2023 i.e.after the order u/s.143(1) of the Act, but before the order of ld.CIT(A). Thus, during the appellate proceedings before ld.CIT(A), copy of Form No.3CFA was available.



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5. The ITAT Indore Bench in the case of Shri Yashwant Singh Pawar Vs. ITO in ITA No.268/Ind/2023 has held as under :

“7. We have considered submissions of both sides and examined the documents. After a careful consideration, we find that the assessee has though not submitted Form No. 10E before filing return of income but immediately after receiving intimation u/s 143(1) and before filing first-appeal, it was filed. We are consciously aware that in many situations, particularly in the matters of exemption, relief, etc., whenever this issue has cropped before the courts that the filing of any prescribed form is a procedural requirement or mandatory, the courts are liberal and judicious in holding requirement as procedural and thereby directing the revenue to allow substantive benefit to assessee even if the form is filed belatedly. We Assessment year 2021-22

find that the assessee is a senior citizen and retired Govt. employee, hence there is no mala fide intention or attempted negligence on the part of assessee in not filing form in time. Therefore, taking a judicious note, we are inclined to hold that the assessee should be given the benefit of relief as per Form No. 10E subsequently filed. Hence, we remand this matter back to the file of AO. The AO shall verify Form No. 10E filed by assessee and allow the eligible relief. With these directions, the assessee's appeal is allowed.”

5.1 Thus, ITAT has observed that it is a procedural error and Assessee should be allowed to file the Form during the pendency of appeal. Respectfully following the ITAT Indore’s Decision in the case of Shri Yashwant Singh Pawar(supra), we set-aside the order u/s.143 of the Act, to the Assessing Officer for denovo adjudication. The Assessing Officer shall consider the Form No.3CFA filed by assessee electronically and decide the matter accordingly. The Assessee shall be provided opportunity of being heard.



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Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

6. **Delay:** There was delay in filing appeal by 3 days. We are satisfied that there was sufficient cause. Hence, the Delay is condoned.

7. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 23 July, 2025.

Sd/-
VINAY BHAMORE
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 23 July, 2025/ SGR

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, “एस एम सी” बेंच, पुणे / DR, ITAT, “SMC” Bench, Pune.
6. गार्डफाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.