

IN THE INCOME TAX APPELLATE TRIBUNAL  
“E” Bench, Mumbai  
Before Shri B.R. Baskaran (AM)& Ramlal Negi (JM)

I.T.A. No. 94/Mum/2013  
(Assessment Year 2009-10)

M/s. Transtec Overseas Pvt. Ltd. 13, Purab Apartment Ridge Road, Walkeshwar Mumbai-400 006.	Vs.	ITO Wd 2(2)(4) Aayakar Bhavan M.K. Road Mumbai-400 020.
(Appellant)		(Respondent)

PAN No.AACCP2309N

Assessee by	None
Department by	Shri Nitin Waghmode
Date of Hearing	17.10.2016
Date of Pronouncement	17.10.2016

ORDER

Per B.R. Baskaran (AM) :-

The appeal filed by the assessee is directed against the order dated 5.10.2012 passed by learned CIT(A)-5, Mumbai and it relates to A.Y. 2009-10.

2. None appeared on behalf of the assessee even though the case was adjourned on the last occasion at the specific request of the assessee. Hence, we proceed to dispose of the appeal ex parte, without presence of the assessee.

3. The only issue urged in this appeal relates to deduction claimed by the assessee u/s. 10AA of the I.T. Act.

4. We have heard learned Departmental Representative and perused the record. We noticed that the tax authorities have restricted the deduction u/s. 10AA of the Act by holding that sales made by the assessee from its SEZ unit to Air India will not qualify for deduction u/s. 10AA of the Act, since the same cannot be considered as export turnover. Before us no material was filed by

the assessee to contradict the view taken by learned CIT(A). Hence, we do not find any reason to interfere with the order passed by the learned CIT(A).

5. In the result, appeal filed by the assessee is dismissed.

Order has been pronounced in the Court on 17.10.2016

Sd/-  
(RAMLAL NEGI)  
JUDICIAL MEMBER

Sd/-  
(B.R.BASKARAN)  
ACCOUNTANT MEMBER

Mumbai; Dated : 17/10/2016

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

PS

BY ORDER,

(Dy./Asstt. Registrar)  
ITAT, Mumbai