

IN THE INCOME TAX APPELLATE TRIBUNAL  
"I" Bench, Mumbai  
Before Shri B.R. Baskaran (AM)& Sandeep Gosain (JM)

I.T.A. No. 3544/Mum/2015  
(Assessment Year 2010-11)

M/s. High Class Builders Pvt. Ltd. 502-B, Poonam Chambers A Wing, Dr. Annie Besant Road, Shivsagar Estate Worli(S), Mumbai-400 0018. (Appellant)	Vs.	DCIT 10(3) Mumbai.  (Respondent)
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PAN No. AAACH11285H

Assessee by	Shri Kapil Jain
Department by	Shri Saurabhkumar
Date of Hearing	13.2.2017
Date of Pronouncement	13.2.2017

ORDER

Per B.R. Baskaran (AM) :-

The appeal filed by the assessee is directed against the order dated 2.3.2015 passed by the learned CIT(A) -24, Mumbai for A.Y. 2010-11 upholding the rejection of deduction claimed u/s. 80IB(10) of the Act.

2. Learned counsel appearing for the assessee submitted that an identical issue was heard by the SMC Bench of the ITAT in ITA No.4388/Mum/2016 relating to A.Y. 2009-10 and the SMC Bench has restored the matter back to the file of the learned CIT(A), since the first appellate authority had disposed of the appeal relating to A.Y. 2009-10 without disposing of the appeal relating to A.Y. 2008-09. Learned AR submitted that the decision that may be taken by Ld CIT(A) in A.Y. 2008-09 would have impact in A.Y. 2009-10 and 2010-11 also. Further, he submitted that the learned CIT(A) has disposed of the appeal without properly hearing the assessee. Under these set of facts, he prayed that the issues urged in this appeal may also be set aside to the file of the learned

CIT(A) for disposing them along with the appeals relating to A.Y. 2008-09 & 2009-10.

3. We have heard learned Departmental Representative and perused the record. Having regard to the submissions made, we find merit in the prayer of the assessee. Accordingly, we set aside the order passed by the learned CIT(A) and restore the same to his file with identical directions issued by the SMC Bench of the Tribunal in assessee's own case relating to A.Y. 2009-10 (referred supra)

4. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order has been pronounced in the Court on 13.2.2017.

Sd/-  
(SANDEEP GOSAIN)  
JUDICIAL MEMBER

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

Mumbai; Dated : 13/2/2017

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//

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BY ORDER,

(Dy./Asstt. Registrar)  
ITAT, Mumbai