

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**AHMEDABAD “B” BENCH**

**(BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
& SHRI MAHAVIR PRASAD, JUDICIAL MEMBER)**

**ITA. No: 3502 & 3503/AHD/2015  
(Assessment Year: 2011-12)**

<b>Dy. Commissioner of Income Tax, Circle-4(1)(1), Ahmedabad</b>	<b>V/S</b>	<b>M/s. Suzlon Structures Ltd. 5, Shrimali Society, Nr. Krishna Centre, Navrangpura, Ahmedabad</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**PAN: AAICS1406R**

**Appellant by : Shri Mudit Nagpal, Sr. D.R.  
Respondent by : Shri Parimal Singh Parmar, A.R.**

**(आदेश)/ORDER**

Date of hearing : 15 -01-2018

Date of Pronouncement : 16 -01-2018

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER**

1. ITA Nos.3502 & 3503/Ahd/2015 are appeals by the Revenue preferred against two separate orders of the Ld. CIT(A)-8, Ahmedabad dated 20.10.2015 pertaining to A.Ys. 2011-12 & 2012-13.

2. Since the First Appellate Authority has decided the appeals by a consolidated order, both these appeals were heard together and are disposed of by this common order for the sake of convenience and brevity.
3. The common grievance of the revenue relates to the allowance of the claim of deduction u/s. 80IA of the Act, though, the quantum may differ.
4. At the very outset, the Id. counsel for the assessee stated that the impugned issue is squarely covered in favour of the assessee and against the revenue by the order of the Tribunal dated 31,07,2017 pertaining to A.Y. 2010-11.
5. We find that the First Appellate Authority has followed the orders of his predecessor for earlier assessment years. We find that the Tribunal has allowed the claim in favour of the assessee vide order dated 31.07.2017 in ITA No. 3052/Ahd/2014. The relevant findings of the Co-ordinate Bench read as under:-

*6. In consonance with the beneficial view unequivocally expressed by the CBDT as well as the decision of the Co-ordinate Bench, we hold that provisions of section 80IA(5) would apply only for assessment years immediately succeeding the initial assessment years so opted by the Assessee. We do not find merit in the appeal of the Revenue.*

6. Respectfully following the findings of the Co-ordinate Bench, both the appeals by the Revenue are dismissed.

Order pronounced in Open Court on 16- 01- 2018

Sd/-

**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER True Copy**  
Ahmedabad: Dated 16/01/2018

Sd/-

**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar  
ITAT,Ahmedabad