

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ - अहमदाबाद ।

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD – BENCH ‘C’

BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER  
AND  
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 1310/Ahd/2018

निर्धारण वर्ष/Assessment Year: 2014-15

M/s.Anand Food & Dairy Products Chikhodra-Sarsa Road Chikhodra 388 320 PAN : AA-EFA 0212 E	Vs	DCIT, Anand Circle Anand.
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
Assessee by :	Shri Piyush Agarwal, AR
Revenue by :	Shri L.P. Jain, Sr.DR

सुनवाई की तारीख/Date of Hearing : 10/01/2020

घोषणा की तारीख /Date of Pronouncement : 13/01/2020

### ORDER

PER RAJPAL YADAV, JUDICIAL MEMBER : Assessee is in appeal before the Tribunal against order of the Id.CIT(A)-4, Vadodara dated 25.1.2018 passed for the Asstt.Year 2014-15.

2. Sole grievance of the assessee is that the Id.CIT(A) has erred in confirming disallowance of deduction claimed under section 80IB(11A) of the Act. The Id.counsel for the assessee at the very submitted that the issue in dispute is covered against the assessee by order of the ITAT passed in ITA No.2185/Ahd/2016 for the Asstt.Year 2012-13.

3. The short controversy involved in this case is regarding determination of initial year from which it could be construed that the

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assessee entitled for deduction under section 80IA. As per the assessee, the initial year for grant of deduction was assessment year 2005-06, whereas the Revenue authorities took initial year as assessment year 2002-03. The deduction admittedly was admissible for 10 consecutive years from the initial year. In the Asstt.Year 2012-13 Tribunal has held such deduction as admissible upto Asstt.Year 2011-12. Present year is assessment year 2014-15, which is beyond period of 10 years. Therefore, in this year also deduction is not admissible to the assessee. The Revenue authorities have rightly disentitled the assessee for claiming deduction under section 80IB. It is also pertinent to observe that appeal of the assessee is time barred by six days, and no application for condonation of delay. We do not find any merit in this appeal. It is dismissed.

4. In the result, appeal of the assessee is dismissed.

**Pronounced in the Open Court on 13<sup>th</sup> January, 2020**

**Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER**

**Sd/-  
(RAJPAL YADAV)  
JUDICIAL MEMBER**

**Ahmedabad; Dated, 13/01/2020**