

has filed the application for condonation of delay by explaining the reasons for the delay as under:-

The reasons for delay of 514 days are as under:-

- a. That the main disallowance being denial of deduction u/s.80 IB.*
- b. That for the earlier years the disallowance was confirmed by the Hon'ble ITAT, and the matter is pending before the Hon'ble High Court of Telangana.*
- c. As the earlier years the matter is pending before the Hon'ble High Court, we were under the impression that the order of the High court would apply for all years.*
- d. However we have been now advised that the appeals should be filed and the matter to be taken up with the High Court individually.*
- e. We therefore have now filed the appeal.*

It is therefore submitted that the delay was on account of a bona fide reason and it is prayed that this delay in filing be condoned.

The Ld.Counsel for assessee reiterated these submissions and submitted that in order to keep the issue alive, the delay may be condoned and the appeals be decided as done in the earlier years.

2.1. Ld.DR was also heard.

2.2. Being satisfied with the reasons given by the assessee for the delay, we condone the same.

3. The grounds taken by assessee in all these appeals are common except for the quantum. For the sake of brevity, the grounds of appeal taken for the A.Y. 2014-15 are reproduced hereunder.

Grounds of appeal for AY 2014-15

“1. The order of the Appellate Commissioner is contrary to law, facts and circumstances of the case.

2. *The Appellate Commissioner ought to have confirmed the disallowance of deduction u/s 80 IB, amounting to Rs.16,05,163/- made by the A.O.*

Tax effect: Rs.4,95,994/-.

3. *Any other grounds which the appellant may urge either at or before the date of hearing.”*

4. At the time of hearing, Ld.Counsel for the assessee fairly admitted that the issue is covered against the assessee by the ITAT in assessee's own case for AY 2011-12 in ITA No.166/Hyd./2016 order dated 10.05.2016, which has been reproduced by the CIT(A) at para 4.2 of his order. For ready reference the relevant paragraph is extracted below:

“4.2. Also, the same issue was under dispute for the A Y 2011-12 the case of the same assessee, wherein the CIT(A) dismissed the appeal by placing reliance on the decision of Hon'ble ITAT for AYs 2005-06 to 2008-09 (supra). On further appeal to Hon'ble ITAT, Hyderabad, it is once again held that the assessee is not eligible to claim deduction u/s. 80 IB(10) of the Act in respect of the income derived from the Housing project 'Janapriya Utopia'. While doing so, the Hon'ble ITAT has placed reliance on its own decision in the case of the same assessee for the AYs 2005-06 to 2008-09 (supra). The relevant portion of the decision of Hon'ble ITAT for AY 2011-12 vide order in ITA No. 166/Hyd/2016 dated 10/05/2016 is reproduced below for ready reference.

'4. At the outset, Ld. DR submitted that the issues in this appeal are covered by the orders of the Co-Ordinate Benches in earlier years and both AO and CIT(A) have followed the same in disallowing the claims. Ld. DR while fairly admitting that the issues are covered against assessee, submitted that the matters are pending before the Hon'ble High Court.

5. *After considering the rival contentions and perusing the orders of the authorities, we are of the opinion that there is no need to differ from the findings. ITAT in earlier years on the same project, has confirmed the revenue stand, and these*

orders were followed by the Revenue authorities in disallowing assessee's claims. Accordingly, we find no merit in the grounds raised by the assessee."

4.1. Respectfully following the decision of the Coordinate Bench of the ITAT in assessee's own case for the earlier A.Ys, we reject the grounds raised by the assessee. Accordingly, all the appeals of the assessee are dismissed.

5. In the result, all the appeals of the assessee are dismissed.

Order pronounced in Open Court on 17/12/2020.

Sd/-

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-

(P. MADHAVI DEVI)
JUDICIAL MEMBER

Dated: 17th December, 2020

- *gmv*

Copy of Order forwarded to:

1. M/s Janapriya Engineers Syndicate JV, 8-2-120/86/1, Keerthi and Pride Towers, Road no.12, Banjara Hills, Hyderabad.
2. ITO, Ward 14(2), Hyderabad.
3. ACIT, Range 14, Hyderabad
4. CIT(A) -6, Hyderabad.
5. Pr. CIT-6, Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File