

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI**

**Before Sh. Kul Bharat, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**(Through Video Conferencing)**

**ITA No. 4112/Del/2017 : Asstt. Year : 2012-13**

SMS Paryavarna JV, E-1/4, Sector-7, Rohini, New Delhi-110085	Vs	ACIT, Circle-39(1), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAAS7202D</b>		

**Assessee by : None**

**Revenue by : Sh. H. K. Choudhary, CIT DR**

**Date of Hearing: 28.07.2021**

**Date of Pronouncement: 04.08.2021**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-13, New Delhi dated 16.02.2017.

2. Following grounds have been raised by the assessee:

*"a) Deduction claimed by the assessee amounting to Rs.6,07,93,706/- should be allowable as deduction u/s 80IA of the Income Tax Act, 1961.*

*b) Disallowance of expenses amounting to Rs.1,12,360/- should be set aside and the claim of expense be allowed."*

3. The appeal in this case has been filed in the Tribunal on 21.06.2017. Notice of hearing were issued on 17.09.2020, 12.01.2021, 30.03.2021 and on 23.06.2021. The assessee was

not present on any of the occasion. Today on the date of hearing held on 28.07.2021, there was no compliance from the side of the assessee. Hence, on going through the record before us, the matter is being adjudicated on merits of the case.

4. The assessee has claimed deduction u/s 80IA(4) of the Act of Rs.6,07,93,706/-. The assessee is a contractor with Urban Improvement Trust, Kota to joint, test, commission and laying of the sewers and ancillary works for construction of manholes and restoration of roads. The work of the appellant includes construct, install, testing of sewage treatment plants and water pumping stations. The deduction claimed u/s 80IA(4) is available only to the developer of an infrastructure facility and work of the assessee cannot be treated as being involved in development of any infrastructure facility, we hereby decline to interfere with the well reasoned order of the Id. CIT (A).

5. In the result, the appeal of the assessee is dismissed.  
Order Pronounced in the Open Court on 04/08/2021.

Sd/-

**(Kul Bharat)**  
**Judicial Member**

**Dated: 04/08/2021**

\*Subodh\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**