

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"D" BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA No. 1406/Chny/2017  
(निर्धारण वर्ष / Assessment Year: 2012-13)

<b>M/s. IG3 Infra Limited</b> No. 44/13, "Chennai One" Pallavaram – Thoraipakkam 200 Feet Road Thoraipakkam, Chennai – 600 097.	<b>बनाम/</b> Vs.	<b>DCIT</b> Corporate Circle -2(2), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. <b>AABCE-2840-C</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri. S. Sridhar (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri. Kumar Ajeet (CIT) – Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	17-05-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	08-06-2022

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals)-6, Chennai [CIT(A)] dated 18.04.2017 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 25.03.2015. In the assessment, the assessee was denied deduction u/s 80-IB invoking the provisions of Sec. 80AC in view of the fact that the

return was filed belatedly. The action of Ld. AO was confirmed by Ld. CIT(A).

2. The Ld. AR, placed on record the decision of Hon'ble Madras High Court in assessee's WP No.21829 of 2016 & WMP No.18688 of 2016 dated 30.01.2020 to support the case of the assessee. It has been submitted that the application for condonation as filed by the assessee u/s 119(2) was rejected by CBDT which was challenged by the assessee successfully in the aforesaid Writ jurisdiction. The concluding para-33 & 34 of the order read as under: -

33. In the light of the above observation, I set aside the impugned order and direct the 1<sup>st</sup> respondent Deputy Commissioner of Income tax to examine the claim of the petitioner on merits as to whether the petitioner was otherwise entitled to the benefit of deduction under Section 80IAB of the Income Tax, 1961.

34. Since the disputes pertains to the Assessment Years 2012-13 & 2103-14, the 1<sup>st</sup> respondent is directed to pass appropriate orders on merits, after examining the claim of the petitioner, within a period of three months from the date of receipt of a copy of this order.

The Ld. Sr. Dr could not controvert the said position.

3. In view of the Writ order of Hon'ble High Court of Madras condoning the delay, the impugned order is set-aside and the appeal is restored back to the file of Ld. AO to carry-out the directions of Hon'ble Court as above.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 08<sup>th</sup> June, 2022.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपाध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 08-06-2022

*JPV*

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A)  
4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF