

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH, 'A' PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1283/PUN/2018

निर्धारण वर्ष / Assessment Year : 2013-14

Minilec India Pvt. Ltd., 1073/1-2-3, Mulshi Pirangut, Mutha Road, Mulshi, Pune 412 111 PAN : AABCM2682E	Vs.	DCIT, Circle-14, Pune
Appellant		Respondent

Assessee by Ms. Mayuri Kulkarni  
Revenue by Shri S.P. Walimbe

Date of hearing 04-07-2022  
Date of pronouncement 04-07-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dated 27-04-2018 passed by the CIT(A)-7, Pune in relation to the assessment year 2013-14.

2. The only issue raised in this appeal is against non-granting of weighted deduction of Rs.72,05,797/- claimed by the assessee u/s.35(2AB) of the Income-tax Act, 1961 (hereinafter also called 'the Act').

3. Briefly stated, the facts of the case are that the assessee is engaged in manufacturing, research and development of electronic current sensing parts, microprocessor based alarm enunciators, water level controllers etc. The Assessing Officer (AO) did not discuss the issue of weighted deduction in the body of the assessment order. It was contended before the Id. CIT(A) that weighted deduction of R&D facilities amounting to Rs.72,05,797/- u/s.35(2AB) of the Act ought to have been allowed by the AO. The Id. CIT(A) observed that the assessee could not file certificate in Form No.3CM from the Department of Scientific and Industrial Research (DSIR) for the period from 01-04-2009 to 31-03-2013. The contention of the assessee that the deduction should be allowed without submission of Form No.3CM did not find favour with the Id. CIT(A), who rejected the claim of weighted deduction. Aggrieved thereby, the assessee has approached the Tribunal.

4. We have heard both the sides and gone through the relevant material on record. It is seen that similar issue came up for consideration before the Tribunal for the A.Y. 2010-11, which has decided it in favour of the assessee vide order dated 09-04-2018

(ITA No.690/PUN/2015) allowing weighted deduction u/s.35(2AB). This fact has been recorded by the Id. CIT(A) on page 5 of the impugned order. For the immediately two preceding years, namely, A.Y. 2011-12 and 2012-13, the issue was disposed of by the Tribunal in favour of the assessee by means of its orders dated 06-05-2021 and 12-07-2019 in ITA No.3100/PUN/2017 and ITA No.850/PUN/2017 respectively, granting the weighted deduction under similar circumstances. The Id. DR fairly conceded that the facts and circumstances for the extant year are similar. Respectfully following the precedents, we overturn the impugned order and direct to grant deduction u/s.35(2AB) of the Act

5. In the result, the appeal is allowed.

Order pronounced in the Open Court on 04<sup>th</sup> July, 2022.

Sd/-  
**(S.S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 04<sup>th</sup> July, 2022  
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT(A)-7, Pune
4. The Pr.CIT-6, Pune
5. DR, ITAT, 'A' Bench, Pune
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,****// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	04-07-2022	Sr.PS
2.	Draft placed before author	04-07-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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