

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.3666/Del/2017  
Assessment Year: 2012-13

<b>Dy. Commissioner of Income Tax, Circle – 3 (2) New Delhi</b>	<b>Vs</b>	<b>M/s. Autodecor Pvt. Ltd. Flat No.226, C-7, Naveen Niketan, Green Park, Extension, New Dlehi- 110016 PAN no.AABCA0702B</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

<b>Appellant</b>	None
<b>Respondent</b>	Sh. Kanav Bali, Sr. DR

Date of hearing:	08/08/2022
Date of Pronouncement:	08/08/2022

**ORDER**

**PER N.K. BILLAIYA, AM:**

This appeal by the revenue is preferred against the order of the CIT(A)-1, New Delhi dated 10.03.2017 pertaining to A.Y.2012-13.

2. The solitary grievance of the revenue is that the CIT(A) erred in deleting the disallowance made by the AO u/s. 80IC of the Act.

3. This appeal was first listed for hearing on 21.01.2021 and thereafter on several dates but none appeared on behalf of the assessee. On 02.05.2022 the Bench requested the DR to get the notice serviced. The DR submitted a report from the ITO regarding service of notice. The inspector in his report stated that at the given address a different person was found who is a Doctor by profession and lives abroad and the assessee is not traceable and accordingly the notice was affixed at the given address. We decided to proceed exparte.

4. The DR was heard at length. Case records carefully perused.

5. We find that the claim of deduction u/s. 80 IC of the Act was denied by the AO for want of audit report in form No.10CCB. The AO formed a belief that the assessee has not fulfilled the essential conditions of getting its accounts audited and submit an audit report for claiming eligibility for deduction u/s. 80 IC of the Act. The claim was denied.

6. Assessee agitated the matter before the CIT(A) and furnished necessary evidences. The CIT(A) found that the assessee is claiming deduction u/s. 80 IC of the Act from A.Y.2009-10

onwards and each assessment year the deduction was allowed.

7. This means that this is not the first year of claim of deduction and the same is being allowed to the assessee from previous assessment years. Therefore, in our considered opinion unless the initial year of the claim is distributed the subsequent claim cannot be denied. We, therefore, do not find any error or infirmity in the findings of the CIT(A). The appeal filed by the revenue is accordingly dismissed.

8. Decision announced in the open court on 08.08.2012.

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

\*NEHA, Sr. Private Secretary\*

Date:- .08.2022

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	08.08.2022
Date on which the typed draft is placed before the dictating Member	10.08.2022
Date on which the typed draft is placed before the Other member	12.08.2022
Date on which the approved draft comes to the Sr.PS/PS	12.08.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	12.08.2022
Date on which the fair order comes back to the Sr. PS/ PS	12.08.2022
Date on which the final order is uploaded on the website of ITAT	12.08.2022
Date on which the file goes to the Bench Clerk	12.08.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	