

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' 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.1135/Chny/2018**
(निर्धारण वर्ष / **Assessment Year: 2011-12**)

M/s. Bizdata Technologies Pvt. Ltd. New No.30, Old No.7, 3 rd Main Road, Kotturgarden, Chennai-600 085.	बनाम/ Vs.	ITO, Corporate Ward-1(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AACCB-5592-R		
(□ पीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri K. Ravi (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/Respondent by	:	Shri P. Sajit Kumar (JCIT) –Ld. DR
सुनवाई की तारीख/Date of Hearing	:	30-08-2022
घोषणा की तारीख /Date of Pronouncement	:	07-09-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals)-3, Chennai [CIT(A)] dated 29-12-2017 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 07-02-2014. The only grievance of the assessee is denial of deduction u/s 10B.
2. The registry has noted a delay of 35 days in the appeal, the condonation of which has been sought by Ld. AR. Considering the

period of delay, we condone the delay and admit the appeal for adjudication on merits.

3. Upon perusal of impugned order, it could be noted that deduction of Rs.47.03 Lacs has been claimed by the assessee u/s 10B without getting the approval of appropriate authority. The Ld. CIT(A), relying upon the decision of Hon'ble High Court of Madras in the case of **CIT V/s Live Connection Software Solutions Pvt. Ltd. (370 ITR 356)**, held that the approval was mandatory to claim this deduction. Aggrieved, the assessee is in further appeal before us wherein the position is the same. No document supporting the claim has been placed before us. Therefore, finding no substance in the appeal, we dismiss the same.

4. The appeal stands dismissed.

Order pronounced on 07th September, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 07-09-2022
EDN/-

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