

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.484/PUN/2022
निर्धारण वर्ष / Assessment Year : 2011-12

Rajdeep Publicity Private Limited, Rajdeep House, Near Bhide Hospital, Savedi, Ahmednagar- 414003. PAN : AABCR6660F	Vs.	DCIT, Central Circle-1(2), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri Keyur Patel

Date of hearing : 28.12.2022
Date of pronouncement : 30.12.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM :

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)-11, Pune [‘the CIT(A)’] dated 27.04.2022 for the assessment year 2011-12.

2. At the outset, we find from the record that the appellant had filed the return of income in response to notice u/s 153A of the Income Tax Act, 1961 (‘the Act’) including the income as shown in the original return of income filed u/s 139(1) of the Act, wherein, similar claim for deduction u/s 80IA(4) was made and this claim

was came to be dismissed by this Tribunal in assessee's own case vide ITA No.377/PUN/2015 decided on 06.04.2017. Once again, the above said claim for deduction u/s 80IA(4) was also made even in the return of income filed in response to notice u/s 153A of the Act. For the reasons stated in the order of the Tribunal (supra), the claim for deduction u/s 80IA(4) cannot be accepted. Accordingly, the grounds of appeal filed by the assessee stand dismissed.

3. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on this 30th day of December, 2022.

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30th December, 2022.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-11, Pune.
4. The Pr. CIT (Central), Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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