

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 2799/Del/2023 : Asstt. Year: 2009-10

Process Cum Product Development Centre, 1, Sports Complex, Delhi Road, Meerut, U.P.- 250002 (APPELLANT)	Vs	ACIT, Range-1, Meerut, U. P. (RESPONDENT)
PAN No. AAAJP1090M		

Assessee by : Sh. Keshav Garg, Adv.

Revenue by : Sh. Sahil Kumar Bansal, Sr. DR

Date of Hearing: 26.12.2024

Date of Pronouncement: 26.12.2024
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ORDER

This assessee's appeal for Assessment Year 2009-10, arises against the order of CIT(A)/NFAC, Delhi dated 25.07.2023 in DIN & order No. ITBA/NFAC/S/250/2023-24/1054587976(1), in proceedings u/s 154 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. The assessee raises the following substantive grounds in the instant appeal:

"1. In view of facts and circumstances the Id. CIT(A) was not at all justified while not allowing the appeal of Appellant/Assessee in-spite of copy of ITAT order on the same issue relating to A.Y. 2010-11, 2011-12 and 2013-14 giving a clear finding obviously in own case of appellant/assessee placed on record. The order passed by him is an arbitrary order liable to be allowed as claimed."

4. It emerges during the course of hearing at the outset that this tribunal's earlier learned division bench common order dated 04.02.2019 in assessee's case itself in assessment years 2010-11, 2011-12 and 2013-14 has already held it eligible for claiming section 10(23C)(iiiab) exemption and therefore, in absence of any distinction on facts in law that the tribunal is of the considered view that it is *prima facie* eligible for the very relief in the relevant previous year as well.

5. This being the clinching case, the assessee's instant sole substantive ground is accepted for statistical purpose and learned Assessing Officer is directed to finalize its consequential computation as per law in very terms.

6. Delay of 8 days in filing of the instant appeal stands condoned.

7. This assessee's appeal is allowed in above terms.
Order Pronounced in the Open Court on 26/12/2024.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR