

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G' NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

ITA No. 6174/DEL/2025 (AY 2014-15)

DCIT,
ROOM NO. 419, C.R. BUILDING,
IP ESTATE, NEW DELHI

VS. Noida Toll Bridge Company Ltd.,
Toll Plaza, DND Flyway,
Mayur Vihar Link Road,
Delhi – 110 091
(PAN: AAACN3498A)

(APPELLANT)

(RESPONDENT)

Appellant by : Sh. Mahesh Kumar, CIT(DR)
Respondent by : None

Date of Hearing	11.03.2026
Date of Pronouncement	13.03.2026

ORDER

PER MAHAVIR SINGH, VP:

This appeal by the Revenue is arising out of the order of the Ld. NFAC, Delhi in Appeal No. NFAC/2013-14/10412038 dated 04.07.2025. Assessment was framed by the DCIT, Circle 2, Noida for the assessment year 2014-15 u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred as 'Act') vide order dated 28.12.2016. The solitary ground raised by the Revenue reads as under:-

“Whether on the facts and in circumstances of the case the Ld. CIT(A) has erred in allowing deduction u/s. 80IA without independent verification of eligibility under section 80IA(4), relying solely on the filing of Form 10CCB, and overlooking the AO reasoned findings based on non-furnishing of audit report alongwith the Form 10CCB.”

2. Brief facts pertaining to the issue are that during the year under consideration the assessee for the first time claimed deduction of Rs. 10,12,56,400/- u/s. 80IA of the

Act. However, as per AO, it has failed to fulfil the requisite conditions of audit of books of accounts and furnishing of such audit report as prescribed u/s 80IA(7) of the Act with the original or revised return of income filed on 29.11.2014 and 31.3.2016 respectively. As per details of attachment filed with the return of income as downloaded from the AST system, no attachment of audit report in Form 10CCB for deduction u/s. 80IA is available. Accordingly, AO noted that assessee failed to fulfil the conditions as prescribed u/s. 80IA(7) of the Act, hence, its claim for deduction of Rs. 10,12,56,400/- u/s. 80IA is not admissible, and thus rejected. Against the said action of the AO, assessee preferred appeal before the Ld. CIT(A), who vide his impugned order dated 4.7.2025 partly allowed the appeal of the assessee by allowing the deduction claimed u/s. 80IA of the Act. Aggrieved, the Revenue is in appeal before the Tribunal.

3. Ld. DR relied upon the order of the AO and stated that Ld. CIT(A) has erred in allowing deduction u/s. 80IA without independent verification of eligibility under section 80IA(4), relying solely on the filing of Form 10CCB, and overlooking the AO reasoned findings based on non-furnishing of audit report alongwith the Form 10CCB.

4. None appeared on behalf of the assessee, despite issue of notice for hearing, hence, we proceed exparte qua the assessee, after hearing the Ld. DR and perusing the records.

5. We have heard the Ld. DR and perused the records. We find that AO has disallowed deduction of Rs. 10,2,56,400/- claimed by the assessee u/s. 80IA(4) on the ground that the assessee had not furnished the Form 10CCB in accordance with the provisions of Section 80-IA(7) of the Act. We note that it was the contention of the assessee before the Ld. CIT(A) that during the year under consideration, the assessee had duly furnished the audit report in Form 10CCB in accordance with the provisions laid down u/s. 80-IA(7) of the Act and assessee had filed its income tax return on 29.11.2024. However, on 30.3.2016, a revised return of income was filed and the said Form 10CCB was accompanied with both the returns in order to claim deduction u/s. 80IA of the Act. We further note that AO in his order himself has pasted a screenshot

of the AST system which shows that the assessee has filed the Form 10CCB on two dates viz. 29.11.2024 and 30.3.2016, hence, disallowing deduction was rightly deleted by the Ld. CIT(A). In view of above, we do not find any infirmity on the findings of the Ld. CIT(A), hence, we uphold the same. Accordingly, the ground raised by the Revenue stands rejected.

6. In the result, the Revenue's appeal stands dismissed.

Order pronounced in the Open Court on 13.03.2026

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

Date: 13-03-2026

SR Bhatnagar

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

ASSTT. REGISTRAR, ITAT