

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 04TH DAY OF OCTOBER, 2021

PRESENT

THE HON'BLE MRS. JUSTICE S. SUJATHA

AND

THE HON'BLE MR. JUSTICE RAVI V. HOSMANI

I.T.A. NO.119/2016

BETWEEN:

1. THE PR. COMMISSIONER OF
INCOME TAX, CIT(A)
C.R.BUILDING, ATTAVARA
MANGALURU-575 001.

2. THE ASST. COMMISISONER
OF INCOME-TAX
CIRCLE-2(1), C.R.BUILDING
BANGALORE-560 001.

...APPELLANTS

[BY SRI. E.I. SANMATHI, ADVOCATE A/W
SRI. K.V.ARAVIND, ADVOCATE (PHYSICAL HEARING)]

AND:

M/s. KARAVALI HOUSING
NO.9, CITY POINT, KODIALBAIL
MANGALURU-575 001.
PAN: AAGFK 2974D.

... RESPONDENT

(BY SRI. MALHAR RAO K., ADVOCATE
(PHYSICAL HEARING))

THIS APPEAL IS FILED UNDER SECTION 260A OF
THE INCOME-TAX ACT, 1961, ARISING OUT OF ORDER
DATED 11.09.2015 PASSED IN C.O. No.59/BANG/2014
FOR THE ASSESSMENT YEAR 2011-2012.

THIS APPEAL COMING ON FOR HEARING, THIS DAY, **S.SUJATHA J.**, DELIVERED THE FOLLOWING:

JUDGMENT

This appeal is preferred by the Revenue under Section 260-A of the Income Tax Act, 1961 (hereinafter referred to as 'Act' for short) assailing the order of the Income Tax Appellate Tribunal, Bengaluru ('Tribunal' for short) passed in C.O.No.59/Bang/2014 dated 11.09.2015.

The appeal has been admitted to consider the following substantial question of law:

“Whether on the facts and in the circumstances of the case, the Tribunal was right in law in allowing deduction under Section 80IB(10) to the assessee despite violation of condition contained in 80IB(10)(b) which states that the housing project should be on a plot of land which has a minimum area of 1 acre?”

Learned counsel for the Revenue drawing the attention of the Court to paragraphs 10 and 11 of the impugned order submitted that the Tribunal has recorded that the cross objections of the assessee filed are only in support of CIT(A) and accordingly dismissed the appeal of the revenue and cross objections of the

assessee. Hence, no substantial question of law requires to be answered in the present appeal.

The said submission is placed on record.

Accordingly, appeal stands dismissed sans answering the substantial question of law raised, reserving liberty to the revenue to address on the substantial question of law raised in ITA No.123/2016 arising out of the common impugned order of the Tribunal dated 11.09.2015.

**Sd/-
JUDGE**

**Sd/-
JUDGE**

BVK