

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI**

**BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT
&
SHRI K.N. CHARY, JUDICIAL MEMBER**

**ITA No.-6773/Del/2017
(Assessment Year:2014-15)**

DCIT,
Circle 12(2)
Room No. 410, C.R. Building,
New Delhi.

Interglobe Technology Quotient
Vs. Pvt. Ltd.,
Ground floor, 124, Central
Wing,
Thapar House, Janpath,
New Dlehi.

Appellant

**PAN No. AABC13241H
Respondent**

Revenue by Ms. Sunita Singh, CIT DR
Assessee by Sh. Rohit Jain, Adv.
Sh. Arpit Goyal, CA

Date of hearing: 30.12.2020
Date of Pronouncement : 30.12.2020

ORDER

PER K. NARASIMHA CHARY, JM

Challenging the order dated 25 1999-2000 17 in appeal No. 712/2016-17/CIT(A), passed by the learned Commissioner of Income Tax (Appeals)-4, New Delhi ("Ld. CIT(A)"), in the case of M/s Interglobe technology quotient Pvt. Ltd ("the assessee") for the assessment year 2014-15, Revenue preferred this appeal disputing the allowing the claim of Rs. 62, 81, 45, 818/-towards deduction under section 10AA of the Income Tax Act, 1961 (for short "the Act") on the ground that the Ld. CIT(A) did not

examine the fact whether or not the assessee is said to be engaged in the business of software export to be eligible for deduction under section 10AA of the Act.

2. Brief facts of the case are that the assessee company is engaged in the business of software development and provides information technology-enabled services from its unit located in the SEZ area, and for the assessment year 2014-15 they have claimed deduction of an amount of Rs. 62,81,45,818/- u/s 10AA of the Act.

3. During the assessment proceeding, it was observed by the AO that the assessee has claimed an exemption of Rs. 62,81,45,818/- u/s 10-AA of the I.T. Act claiming to have been engaged in the field of export of data processing services doing business of software development & providing Information Technology enabled service from Special Economic zone, Noida and this was the 8th year of claim u/s 10-AA, but such claim of the assessee was disallowed on the ground that in all assessment years starting from 2007-08, such a claim was disallowed. According to the learned Assessing Officer the reasons for disallowing the exemption claimed u/s 10AA in the assessment orders passed for earlier assessment years were found to be valid for the AY 2014-15 also. Learned Assessing Officer, therefore, following the earlier years, held that the assessee company did not fulfil the criteria for claim of exemption u/s 10AA of the Act, and accordingly he disallowed the claim of assessee amounting to Rs 62,81,45,818/- u/s 10AA.

4. Assessee preferred appeal against such order and contended that the assessee had met all the conditions u/s 10AA. Ld. CIT(A) having considered all the facts of the case observed that he had already decided

the issue of allowability of deduction u/s 10AA in the favour of assessee for Asstt. Year 2012-13 vide order dated 31/08/2017 Ld. CIT(A) allowed the appeal for the assessment year 2014-15 also.

5. There is no dispute that the order of the Ld. CIT(A) for the assessment year 2012-13 was based on the order of the Tribunal in assessee's own case on the same issue of allowability of deduction under section 10AA for Assessment year 2007-08 to 2010-11 vide order dated 26th July 2016 in ITA No. 419/Del/2011, 5830/Del/2011, 1463/Del/2013 and 6144/Del/2013 in which it has been held that the assessee is eligible for the claimed deduction under sec. 10AA of the Act, 1961, and such finding of the Tribunal was upheld by Hon'ble jurisdictional High Court, Delhi in the case of appellant in ITA No. 330/2017 for AY 2010-11 vide order dated 22nd May, 2017. Since the issue is identical and keeping in the consistent view taken by the Tribunal as upheld by the Hon'ble jurisdictional High Court it cannot be said that the order of the Ld. CIT(A) suffers any illegality or irregularity so as to invite our interference in this appeal. Since the Ld. CIT(A) followed the binding precedent we uphold the same and consequently find that the appeal is devoid of merits.

6. Appeal of the Revenue is dismissed.

Order pronounced in the open court immediately after the conclusion of the hearing in the Virtual Court on 30/12/2020.

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Dated:30/12/2020
*Kavita Arora, Sr. PS

Sd/-
(K. NARSIMHA CHARY)
JUDICIAL MEMBER

Copy forwarded to:

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

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ASSISTANT REGISTRAR
ITAT NEW DELHI