IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

INCOME TAX APPEAL NO. 106 OF 2014
WITH ITA/107/2014

THE COMMISSIONER OF INCOME TAX- II, NASHIK
VERSUS
TAPI PRESTRESSED PRODUCTS LTD. JALGAON
...
Mr. D. V. Soman : Advocate for Appellant
Mr. Mihir Naniwadikar, Advocate h/f Mr. R. F. Totala : Advocate for Respondent

CORAM : A.V. NIRGUDE & A.M. BADAR, JJ.
DATE : 2ND JULY, 2015.

PER COURT:

1] Heard for admission of the appeals to find out whether any substantial question of law arises in these appeals. Both appeals have similar facts.

2] The respondent assessee claimed that he is beneficiary of the provisions of Section 80-IA(4) of the Income Tax Act because he has developed, atleast partly, an infrastructure project. The assessee was given a contract by the Local Authority. It was a scheme for lifting water for domestic consumption in the city and also for irrigation.

3] The project was of such a nature that the designs were supposed to be developed by the contractor. The assessee being such contractor, developed the designs for this project, which were approved by the authorities of the principal. Thereafter, the project was undertaken and completed.

4] The question that arose between the parties was, whether the assessee could be said to be a developer of such project. The authorities below on facts came to the conclusion that the assessee could be said to be a developer as contemplated by Section 80-IA(4). We have perused both the judgments and noticed that the authorities below have considered facts quite meticulously by minutely going through the terms of the contract and came to an unanimous conclusion that the assessee was a developer of the project.

5] In view of this, we are unable to find a substantial question of law arising in these appeals. The appeals are therefore dismissed.

[A.M. BADAR]
JUDGE

[A.V. NIRGUDE]
JUDGE.

grt/-