IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 21 OF 2016

The Pr. Commissioner of Income Tax-4 .. Appellant

v/s.

M/s. System Enterprises .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Ruturaj Gurjar i/b Mihir Naniwadekar for the respondent for the

CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, J.J.

DATED : 18th APRIL, 2018.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 28th August, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2009-10.

2. The Revenue urges only the following question of law for our consideration.

> *(i) Whether on the facts and circumstances of the case and in law, the Tribunal has failed in allowing the assessee's claim of deduction u/s 80IB(10) of the Income Tax Act, 1961 without appreciating the fact that the assessee has not been able to obtain the requisite completion certificate from local authority*

within the prescribed time limit, and not fulfilled the conditions laid down in para (i) of sub-clause(a) of section 80IB(10) of the Income tax Act, 1961 for claiming deduction u/s 80IB(10) of the Act".

3. It is an agreed position between the parties that the issue raised herein stands concluded against the Revenue and in favour of the respondent assessee by the decision of this Court in ***Commissioner of Income Tax Vs. Makwana Brothers & Co.*** (Income Tax Appeal No.444 of 2015), decided on 25th September, 2017.

4. In the above view, the question as proposed does not give rise to any substantial question of law. Thus, not entertained.

5. The appeal is dismissed. No order as to costs.

(SANDEEP K. SHINDE, J.) **(M.S. SANKLECHA, J.)**