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

INCOME TAX APPEAL NO.196 OF 2017

The Principal Commissioner of
Income Tax-5 .... Appellant

versus

M/s Sai Drishti Constructions ... Respondent

…....

- Mr.Tejveer Singh, Advocate for Appellant.
- Mr.Ruturaj Gurjar i/b. Mihir Naniwadekar, Advocate for Respondent.

CORAM : AKIL KURESHI &
SARANG V. KOTWAL, JJ.
DATE : 15th APRIL, 2019.

P.C. :

1. The revenue has filed this Appeal challenging the judgment of Income Tax Appellate Tribunal.

2. Question is that the claim of the Respondent-Assessee for deduction under section 80IB(10) of the Income Tax Act, 1961, on the ground that the assessee did not fulfill certain conditions contained in the said provision. However, admitted

facts are that the conditions of which the revenue is complaining breach of, were amended by the legislature later on. In other words, the assessee had already made allotment of units prior to the legislature imposing condition of non-allotment of more than one unit to the same family. This Court has on numerous occasions held that the said condition could not be applied with retrospective effect. That is what the tribunal has held.

3. No question of law therefore arises. Income Tax Appeal is dismissed.

(SARANG V. KOTWAL, J.) **(AKIL KURESHI, J.)**