

[M/s Hindustan Mint & Agro Products P. Ltd.](#)

Special Bench Controversy in aforesaid case:

Deduction u/s 80IA / 80IB in case of M/s Hindustan Mint & Agro Products P. Ltd, Moradabad ITA No. 1537 to 1539 / Del/2007:

Whether in view of the provision of Section 80IA (9) r.w.s 80IB (13), the deduction of income under Chapter VI-A can be allowed on entire profit and gains of an undertaking or an enterprise of an assessee or it is to be allowed on such profit and gains as reduced by deduction claimed and allowed u/s 80IB / 80IA.

Special Bench has endorsed the view earlier taken in **Rogini Garments** case reported at 108 ITD 49, and has answered the aforesaid question in favor of revenue. In this connection, useful reference can be made to Delhi High Court order in case of **Arctic India** wherein substantial question of law has been already admitted on next mentioned question and matter is coming on 21 Oct 2009 for hearing before the court (refer enclosed attachment).

" (i) Whether the learned ITAT was justified in law in holding that in view of the special restrictions provided under Section 80IA(9), relief under Section 80IA should be deducted from the profits and gains of business before computing the relief under Section 80HHC."