

IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on 12.12.2008

ITA 1041/2008

12.12.2008

COMMISSIONER OF INCOME TAX DELHI ' VI ' Appellant

versus

INTEGRATED DATABASES INDIA LTD ... Respondent

Advocates who appeared in this case:

For the Appellant : Ms Prem Lata Bansal with Mr Sanjeev Rajpal, Mr M P Gupta and Ms Anshul Sharma

For the Respondent : Mr Prakash Kumar with Ms Renu Sahgal

CORAM:-

HON'BLE MR JUSTICE BADAR DURREZ AHMED

HON'BLE MR JUSTICE RAJIV SHAKDHER

1. Whether Reporters of local papers may be allowed to see the judgment ?
2. To be referred to the Reporter or not ?
3. Whether the judgment should be reported in Digest ?

BADAR DURREZ AHMED, J (ORAL)

1. In the present appeal the appellant seeks to raise the question of interpretation with regard to the provisions of Section 10B (5) of the Income

Tax Act, 1961 (hereinafter referred to as the 'said Act'). The said provision

is virtually identical to the provisions of Section 80IA (7) as also 80HBB (3)

(ia). It is also identical to the erstwhile provisions of Section 80J(6A) of

the said Act.

2. This Court has already interpreted the latter provisions and has held the

same to be directory and not mandatory. The contention of the revenue was that

unless and until the audit report is filed along with the return, the benefit of

Section 10A cannot be available to the assessee. Recently, we have considered

the identical provisions of Section 80IA (7) in the case of CIT v. Contimeters

Electricals Private Limited: ITA 1366/2008 decided on 02.12.2008 and held that

as long as the audit report is filed before the framing of the assessment, the

provisions of Section 80IA (7) would be complied with inasmuch as the same are

directory and not mandatory. A similar view would have to be taken in the

present case also inasmuch as the provisions are the same.

Consequently, we do

not find any fault with the conclusions arrived at by the Tribunal. No substantial question of law arises for our consideration.

The appeal is dismissed.

BADAR DURREZ AHMED, J

RAJIV SHAKDHER, J

December 12, 2008

SR

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