Principal Commissioner of Income Tax-4, Kolkata v. M/s. Tantia Construction Limited

ITA/89/2018

ITA/89/2018 (High Court at Calcutta, 2024-05-14) | 2024-05-14

Developer deduction question resolved for Tantia by following its earlier High Court judgment.

Income-tax Act,1961: sections 80-IA

High Court at Calcutta | 2-judge bench (Division Bench) | Justice Surya Prakash Kesarwani | Justice Rajarshi Bharadwaj

Assessment years: 2004-05, 2005-06, 2006-07, 2007-08, 2008-09

01 FACTS OF THE CASE

Revenue's ITA 89/2018 challenged the Tribunal's 23 September 2016 common order covering AYs 2004-05 to 2008-09. The admitted question was whether its finding that Tantia was a developer entitled to section 80-IA benefit was perverse.

Source: PDF pp.1–2, paras 2–3

02 DISCUSSION BY THE HON'BLE COURT

Both parties jointly stated that the controversy was covered for the assessee by the Court's 9 September 2022 judgment in ITAT 115/2018 involving Tantia.

Source: PDF p.2, para 4

03 JUDICIAL DECISION

On that basis, the Court answered the substantial question for the assessee and against Revenue.

Source: PDF p.2, para 5

04 OUTCOME / IN WHOSE FAVOUR

Revenue appeal dismissed.

Source: PDF p.2, para 5

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

This is an application of an identified earlier judgment: The decisive step was the parties' acceptance that ITAT 115/2018 governed the controversy. The order confirms the outcome for the years and appeals listed here, but does not reproduce the earlier judgment's reasoning. Detailed propositions about developer status should be traced to that authority and the relevant contracts. (PDF p.2, para 4)

Developer status cannot be inferred from the business name: The admitted question concerned the Tribunal's developer finding, not an automatic benefit for every construction company. This two-page order does not describe project risks, financing, ownership or contractual duties. It cannot support invented findings on those matters or a universal rule equating contractors with eligible developers. (PDF pp.1–2)

Retain the scope across all five years: The appeal covered AYs 2004-05 through 2008-09 and several Tribunal proceedings, all identified in paragraph 3. A case record should retain that coverage without adding unmentioned years or projects. The disposal answers the framed perversity question and does not independently examine every condition of section 80-IA. (PDF pp.1–2, paras 2–5)

Source: PDF p.2, para4

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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