BSC C&C Joint Venture v. Assistant Commissioner of Income Tax

ITA 40/2026

ITA 40/2026 (Delhi HC, decided 2026-01-22) | 2026-01-22

BSC joint venture: permission to apply to CBDT under section 119 within two months; no finding on entitlement to section 80-IA(4) relief.

Income-tax Act, 1961: sections 80-IA(4), 119

High Court of Delhi | 2-judge bench (Division Bench) | Justice Dinesh Mehta | Justice Vinod Kumar

Assessment years: Not specified in supplied order

No deduction or relaxation granted

The two-month application period runs from the order date. CBDT must consider the application according to law; the Court expressly gives no merits or entitlement finding.

01 FACTS OF THE CASE

Counsel said the section 80-IA(4) claim had inadvertently been omitted from the original return and raised before the CIT(A). Counsel also asserted that eligibility was not disputed because benefits were given in subsequent years. The source does not give the assessment year, project details or Tribunal order particulars.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

When the Court indicated that it was prima facie not inclined to entertain the appeal, counsel sought permission to approach CBDT under section 119. The Court recorded no finding on merits or entitlement; the subsequent-year eligibility assertion remained counsel's submission.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was disposed of with permission to apply to CBDT under section 119 with a certified copy of this order within two months from the order date. CBDT was to consider the application according to law, without any view expressed by the Court on entitlement.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Procedural liberty to apply, not an allowance of the deduction or a direction that CBDT must grant relaxation.

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05 EXPERT COMMENTS

Permission does not establish entitlement — CBDT must consider the application according to law. The Court expressly refrained from deciding entitlement, so this order cannot substitute for proving eligibility or the basis for relaxation.

Preserve the application conditions — The direction specifies a certified copy and two months from the order date. The relevant filing record should show compliance with those conditions; a later reading of the judgment does not restart that period.

Separate the submission from the finding — Subsequent-year benefits were counsel's reason for saying eligibility was undisputed. The Court did not independently validate that assertion or identify the same project. The application needs its own supporting records.

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SOURCE & VERIFICATION

High Court of Delhi official judgment PDF - AKHB Repository (DLHC011091322025_1_2026-01-22.pdf)

2-page official High Court of Delhi judgment PDF (DLHC011091322025_1_2026-01-22.pdf, 127,159 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

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STATUTORY SCOPE

The order mentions sections 80-IA(4) and 119. It does not identify section 119(2)(b) or decide an overriding entitlement under it.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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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