

M/s Modi Shelters Private Limited v. Deputy Commissioner of Income Tax, Circle-16(1), Hyderabad

Income Tax Tribunal Appeal No. 19 of 2021

ITTA No. 19 of 2021 (Telangana HC, decided 2026-01-06) | 2026-01-06

Allowability of housing project deduction under Section 80-IB(10) for AY 2012-13 following the Division Bench judgment in the assessee's own case (ITTA No. 167 of 2012 & batch dated 21.05.2025) and CIT v. Amaltas Associates (2016 SCC OnLine Guj 4685).

Income-tax Act, 1961: sections 80-IB(10), 260A

High Court for the State of Telangana | 2-judge bench (Division Bench, Hyderabad) | Justice P. Sam Koshy | Justice Narsing Rao Nandikonda

Assessment years: 2012-13

Follows earlier Division Bench ruling in assessee's own batch (ITTA No. 167/2012 dated 21.05.2025)

Disposes of the remaining AY 2012-13 appeal in terms of the comprehensive judgment rendered on 21.05.2025 in the assessee's own group cases.

01 FACTS OF THE CASE

The assessee, a residential housing developer, filed ITTA No. 19 of 2021 under Section 260A challenging the order of the ITAT Hyderabad Bench 'A' dated 09.09.2020 in ITA No. 500/Hyd/2016 for AY 2012-13 disallowing its claim for deduction under Section 80-IB(10).

Source: [PDF pp. 1-2, paras 1-3](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench noted that the identical question of law in the assessee's own case and sister concerns' cases for connected assessment years had already been answered in favour of the assessee by a coordinate Division Bench of the Telangana High Court in ITTA No. 167 of 2012 and batch decided on 21.05.2025, relying inter alia on the Gujarat High Court decision in CIT v. Amaltas Associates (2016 SCC OnLine Guj 4685). The Senior Standing Counsel for the Revenue did not dispute that the issue stood covered by the judgment dated 21.05.2025.

Source: [PDF pp. 2-4, paras 4-7](#)

03 JUDICIAL DECISION

Allowing the assessee's appeal in terms of the Division Bench judgment dated 21.05.2025 in ITTA No. 167 of 2012 & batch, the High Court set aside the impugned ITAT order and answered the substantial questions of law in favour of the assessee.

Source: [PDF pp. 4-5, para 8](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Appeal allowed; entitlement to deduction under Section 80-IB(10) for AY 2012-13 upheld.

Source: [PDF p. 5, para 8](#)

05 AKHB REVIEW POINT

Where a housing project's eligibility under Section 80-IB(10) has been upheld by the High Court for earlier assessment years of the same project, consistency mandates allowing the deduction for subsequent assessment years.

Source: [AKHB analysis based on PDF pp. 2-5](#)

SOURCE & VERIFICATION

[High Court for the State of Telangana official judgment PDF - AKHB Repository \(20260106_HBHC010072982021.pdf\)](#)

5-page official High Court for the State of Telangana judgment PDF (20260106_HBHC010072982021.pdf, 138,588 bytes).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

All 5 physical pages of 20260106_HBHC010072982021.pdf (138,588 bytes) extracted and verified page-by-page. SHA-256: a3feb2f3694783ac0c53fb251255afb2a02394c79660ce8824d95e294235d366 | Google Drive File ID: 1YXwNC621Oij53GEXghCf1WH01NjK4pMW.

STATUTORY SCOPE

Applies Section 80-IB(10) of the Income-tax Act, 1961 for AY 2012-13. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full 5-page primary judgment PDF text read and verified page-by-page. Follows Telangana High Court Division Bench ruling in the assessee's own case in ITTA No. 167 of 2012 & batch decided on 21.05.2025.

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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