

Ganadhipati Construction Pvt. Ltd.

I.T.A. No. 297/PAT/2023

ITAT • Patna | Source extract brief | 12 source pages

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01 FACTS OF THE CASE

“The captioned appeals filed by the Revenue, pertaining to assessment years 2018-19 to 2021 -22 are directed against the orders passed by the Learned Commissioner of Income Tax (Appeals), Patna – 3 (hereinafter referred to as the ‘Id. CIT(A)’ even” (source PDF page 1)

02 DISCUSSION BY THE HON’BLE TRIBUNAL

“We have heard the rival contentions and perused the records placed before us. Revenue’s sole grievance in various grounds of appeal is that Id. CIT (A) erred in allowing deduction u/ s 80IA of the Act for A.Y. 2018 -19 to 2021 -22, by treating the assessee as a developer and not a works contractor. We observe that the assessee did not claim the deduction u/ s 80IA of the Act in his” (source PDF page 5)

03 JUDICIAL DECISION

“In the result, all the appeals of the Revenue in ITA No. 294, 297 to 299/PAT/2023 are dismissed.” (source PDF page 12)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

05 AKHB REVIEW POINT

For section 80IA, substantiate developer status with contracts, project responsibilities, financial risk and audit documentation. A contractor’s label alone is insufficient; verify return and deduction requirements for each year.

SOURCE & VERIFICATION

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AI DISCLOSURE

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