OMP(M) No. 74 of 2019.

18.08.2021 Present:- Mr. Vinay Kuthiala, Sr. Advocate with Mr. Diwan Singh Negi, Advocate, for the appellant.

Mr. Vishal Mohan, Advocate, for the respondent.

OMP(M) No. 74 of 2019.

Heard learned counsels. There is delay of four months and thirty days, or say five moths, in filing the appeal. For the reasons assigned in the application, the same is allowed. Hence, the delay in filing the appeal is condoned. The application is disposed of.

Appeal be registered.

ITA No. 14 of 2021.

Admit on the following substantial questions of law:-

"(i) Whether on the facts and in the circumstances of the case, the finding of the Hon'ble ITAT is perverse and contrary to the material on record?

(ii) Whether on the facts and in the circumstances of the case, the Hon'ble ITAT is right in holding that the assessee has right to get deduction u/s 80IC (4)(i) in respect of the new unit though the same was in fact reconstruction/splitting of old unit?"

(Tarlok Singh Chauhan)
Judge

(Satyen Vaidya)
Judge

18th August, 2021.
(krt)