

## Commissioner of Income Tax Vs Integrated Databases India Ltd.

**Court:** Delhi High Court

**Date of Decision:** Dec. 12, 2008

**Acts Referred:** Income Tax Act, 1961 " Section 10A, 10B(5), 80HHB(3), 80IA(7), 80J(6A)

**Citation:** (2009) 178 TAXMAN 432

**Hon'ble Judges:** Rajiv Shakdher, J; Badar Durrez Ahmed, J

**Bench:** Division Bench

**Advocate:** Prem Lata Bansal Sanjeev Rajpal M.P. Gupta and Anshul Sharma, for the Appellant; Prakash Kumar and Renu Sahgal, for the Respondent

**Final Decision:** Dismissed

### Judgement

Badar Durrez Ahmed, J.

In the present appeal the appellant seeks to raise the question of interpretation with regard to the provisions of

Section 10B(5) of the Income Tax Act, 1961 (hereinafter referred to as the "said Act"). The said provision is virtually identical to the

provisions of Section 80IA(7) as also 80HHB(3)(ia). It is also identical to the erstwhile provisions of Section 80J(6A) of the said Act.

2. This Court has already interpreted the latter provisions and has held the same to be directory and not mandatory. The contention of the revenue

was that unless and until the audit report is filed along with the return, the benefit of Section 10A cannot be available to the assessee. Recently, we

have considered the identical provisions of Section 80IA(7) in the case of CIT v. Contimeters Electricals Private Limited ITA 1366/2008 decided

on 02.12.2008 and held that as long as the audit report is filed before the framing of the assessment, the provisions of Section 80IA(7) would be

complied with inasmuch as the same are directory and not mandatory. A similar view would have to be taken in the present case also inasmuch as

the provisions are the same. Consequently, we do not find any fault with the conclusions arrived at by the Tribunal. No substantial question of law

arises for our consideration.

The appeal is dismissed.