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100% deduction u/s 80-IC allowed by SC based on its earlier ruling in the case of Aarham Softronics

Facts

The petitioners herein have assailed the order passed by the High Court of Punjab and Haryana in the respective appeals filed by the respective assessee's, being aggrieved by the order passed by the Tribunal in the context of availability of exemption to the petitioners herein having regard to the decision of this Court in the case of CIT vs Classic Binding Industries [2018] 9 SCC 753.

The controversy was, as to, whether, the petitioners were entitled to 100% exemption and this Court in the case of Principal Commissioner of Income Tax, Shimla v. Aarham Softronics [2020] 11 SCC 551 has held that the judgment in Classic Binding Industries case had omitted to take note of the definition of "Initial Assessment Year" contained in Section 80-IC of the Income Tax Act, 1961 itself and had instead based its conclusion on the definition contained in Section 80-IB, which did not apply to the case at all.

Ruling

The Apex Court held that the judgment referred to above i.e. Aarham Softronics, squarely applies to the case at hand and therefore, the High Court, which has stated that the substantial questions of law were answered against the petitioners and in favour of the Revenue on the basis of Classic Binding Industries case, will have to be now set aside. Consequently, the petitioners succeed and are entitled to 100% exemption.

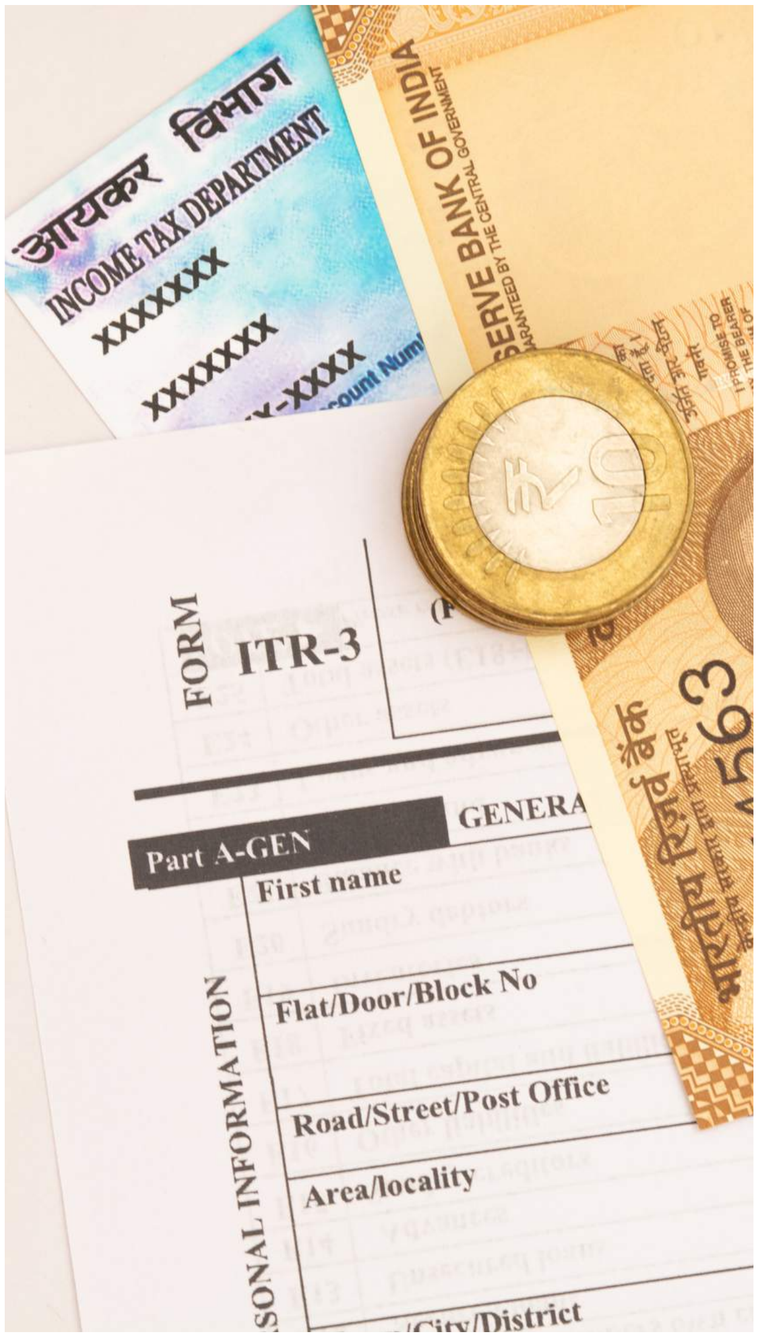
SC also stated that in this regard, it is relevant to notice that in the case of Tejpal Chaudhary, the AO has clearly held that the then petitioner was entitled to exemption under Section 80-IC but to the extent of 25% only which is now held to be 100%. The finding that the petitioners was entitled to deduction has attained finality. In so far as the case of M/s Friends Alloys is concerned, the Revenue has conceded to the fact that the said petitioners are entitled to exemption. The Appeals were therefore allowed and disposed of in favour of the petitioners.

Source: Supreme Court in Tejpal Chaudhary vs CIT vide [2023] 152 taxmann.com 276 (SC) on July 06, 2023

Where sale of immovable property (industrial plot of land and the constructed industrial shed thereon) was disclosed in the return and STCG and LTCG respectively on sale of building and land was duly paid, assessment could not be reopened on ground that capital gains from sale of land were not disclosed in the return

Facts

The case of the petitioner has been reopened on the alleged count that the petitioner has not shown capital gain on the sale of the property of INR 40 lacs in question in the return, however in fact, the petitioner has already declared LTCG of INR 10,869 and STCG of INR 26,736 on the sale of property in question while filing return of income. Thus, very foundation for reopening would be belied, therefore, the reopening is not justified. The petitioner submitted that the respondent did not question the factum of receipt of INR 40 lacs being shown and offered for tax in the return of income while disposing the objections submitted by the petitioner. Thus, when the said fact has not been disputed, the question of assumption of jurisdiction cannot arise.



The ld. Counsel of the petitioner also submitted that for the purpose of resorting to reopening proceedings u/s 147 is that there must be 'escapement of any income chargeable to tax' and in absence of escapement of any income chargeable to tax, it is not open for the respondent department to reopen the case of the petitioner. It is submitted that in the present case, capital gain on sale of property in question has been duly disclosed in the return and, therefore, there is no question of escapement of income chargeable to tax. In support of the aforesaid contentions, ld. Counsel has placed reliance upon the decision rendered by this Court in case of Sajani Jewels Ltd. Vs. DCIT, reported in (2016) 241 Taxman 383 (Gujarat). The ld. Counsel further added that there must be the pre-requisite for the purpose of reopening petitioner's case is that there must be 'reason to believe' that some income chargeable to tax has escaped assessment. Such 'reason to believe' must be based on some tangible material and must prima facie establish that there is escapement of income chargeable to tax. In the present case, such pre-requisite as to 'reason to believe' does not stand satisfied. In fact, the petitioner has disclosed the receipt of INR 40 lacs in the return. Thus, there is no escapement and hence, subsequent assumption of jurisdiction on such incorrect facts are bad in law.

Where sale of immovable property (industrial plot of land and the constructed industrial shed thereon) was disclosed in the return and STCG and LTCG respectively on sale of building and land was duly paid, assessment could not be reopened on ground that capital gains from sale of land were not disclosed in the return

Ruling

High Court has placed reliance on the decision of the Hon'ble Supreme Court in case of Rajesh Jhaveri Stock Broker Pvt. Ltd., wherein it has been held that it can be said that at the initiation stage, what is required is reason to believe, but not the established fact of escapement of income. At the stage of issue of notice, the only question is whether there was relevant material on which a reasonable person could have formed a requisite belief. Whether the materials would conclusively prove the escapement is not the concern at that stage.

HC also stated that keeping in view the decisions rendered by the Hon'ble Supreme Court as well as this Court, if the facts of the present case are carefully examined, it can be said that in the reasons recorded by the respondent while issuing notice u/s 148 to the petitioner, it is stated that the petitioner has not shown capital gain on sale of the property in question in the return of income and the officer has reason to believe that the said income has escaped assessment at the hands of the petitioner for the year under consideration. However, the petitioner has submitted objections, wherein it has been specifically pointed out that he had already disclosed the receipt of INR 40 lacs by way of sale consideration from the transaction in question and has bifurcated the said amount under the head of Building (Depreciable Assets) - at INR 28.44 lacs and under the head of Land (Other Assets) at INR 11.56 lacs towards the sale consideration, which have been shown. The petitioner has also paid STCG and LTCG. Therefore, it cannot be said that the income chargeable to tax has escaped assessment in the hands of the petitioner. Thus, looking to the aforesaid facts of the present case, the present petition stands allowed.

Source: High Court, Gujarat in Apex Remedies (P.) Ltd. vs ITO, Ward-1(1)(1) vide [2023] 152 taxmann.com 170 (Gujarat) vide July 06, 2023

Where CIT(A) imposed penalty u/s 271(1)(c) on petitioner for suo-motu disclosure of excess depreciation on land claimed, however, Tribunal deleted penalty by observing that addition on account of excess depreciation claimed was surrendered by petitioner to align its books with MCA notification and revenue having failed to establish that assessee had furnished inaccurate particulars of its income, no substantial question of law arose for consideration

Facts

The respondent petitioner filed its return of income on 24.11.2015 by declaring total income of Rs.11721,80,75,240/-. Thereafter, the respondent filed revised return of income dated 30.3.2017 declaring revised income of Rs.11253,09,30,950/-. The return was processed u/S.143(A) of the Act and the case of the respondent petitioner was selected for scrutiny. Pursuant to the scrutiny, notice u/S.142(2) of the Act was issued to the respondent petitioner. The petitioner filed its reply against the said notice. The assessment order came to be passed by AO on 12.12.2017 and thereby assessed total income at Rs.11733,85,52,868/-. Being aggrieved and dissatisfied by the said assessment order, the respondent petitioner preferred an appeal before the CIT (Appeals). The CIT (A) vide its order dated 29.3.2019 dismissed the appeal of the respondent petitioner and penalty order u/S.271(1)(c) of the Act, dated 11.9.2019 came to be passed. It was observed by the CIT (A) in its order that the petitioner filed inaccurate particulars of income and hence liable for penalty u/S. 271(1)(c) of the Act and the respondent petitioner was charged with penalty and the AO was directed to calculate the penalty u/S.271(1)(c) of the Act.

Being aggrieved and dissatisfied with the said order, the respondent petitioner preferred an appeal before the ITAT. The learned ITAT vide its order dated 29.6.2022 allowed the appeal of the respondent petitioner. The learned advocate for the petitioner has taken us through the impugned order of the learned tribunal.

It is submitted by the learned advocate for the petitioner that the learned ITAT has erred in law and on facts in deleting the penalty of Rs.2,30,45,220/- levied u/S.271(1)(c) of the Act. The further submission of the learned advocate for the petitioner is that the learned ITAT has without appreciating that the petitioner had furnished inaccurate particulars of the income in the return of income has allowed the appeal of the petitioner. ITAT stated that that the respondent petitioner had claimed excess depreciation on the land component of the properties purchased in the year 2011-12, the revenue failed to detect the same. Even in the year under consideration, AO did not ascertain the same but the petitioner suo motu before the learned CIT (A) submitted regarding this. It is further submitted by the learned advocate for the respondent that the petitioner itself, to align its books of accounts with the MCA notification disclosed all the particulars relating to the excess claim.

Where CIT(A) imposed penalty u/s 271(1)(c) on petitioner for suo-motu disclosure of excess depreciation on land claimed, however, Tribunal deleted penalty by observing that addition on account of excess depreciation claimed was surrendered by petitioner to align its books with MCA notification and revenue having failed to establish that assessee had furnished inaccurate particulars of its income, no substantial question of law arose for consideration

Ruling

HC held that in the present case, the ld. Tribunal has observed that the addition made in the impugned case on account of excess depreciation claimed having been surrendered by the petitioner itself without any prior detection of the Revenue and the excess claim having been demonstrated to have been made for the bonafide reasons and hence, the ld. Tribunal has held that the case is not for the levy of penalty.

HC further stated that as observed by the ld. Tribunal that the petitioner itself, to align its books of accounts with MCA notification disclosed all particulars relating to the excess claim. In view of the totality of the facts and decisions rendered by the Hon'ble Supreme Court and the decision of the Coordinate Bench of this Court in the case of M/s. Bell Ceramics Limited, wherein it has been held that only when a substantial question of law is involved, and where the Court comes to the conclusion that a substantial question of law arises from the said order, it is mandatory that such question(s) must be formulated. HC dismissed this appeal with the considered opinion that in the present case, no substantial question of law arises for consideration of this Court.

Source: High Court, Gujarat in PCIT-1 vs Axis bank Ltd. vide [2023] 152 taxmann.com 606 (Gujarat) dated July 11, 2023

Impugned notices u/s 148A(b) and order u/s 148A(d) were to be set aside where notices were mailed after a delay, since it not only abrogates mandate of CBDT Instruction No. 1/2022, dt. 11-5-2022 but also violate provisions of section 282A

Facts

The petitioners have assailed legality of notice u/s 148A(b) and orders u/s 148A(d) on multiple grounds. According to the petitioners, notice dt. 02-06-22 u/s 148A(b), which were mailed to them on 08-06-22 had lost efficacy after 03-06-22, therefore, the notices as well as the consequent orders u/s 148A(d) are liable to be set aside. The petitioner had placed reliance on the judgement of the Hon'ble Supreme Court in the case of Union of India v. Ashish Aggarwal, 2022(5) TMI 240 SC wherein it has been held that the information and material is required to be provided in all cases within 30 days. However, in order to reduce the compliance burden of petitioner's, it has also been noticed that notices cannot be issued in a case for AY 2013-14, AY 2014-15 and AY 2015-16 if the income escaping assessment, in that case for that year, amounts to or is likely to amount to less than fifty lakh rupees. The petitioner contended that the AO shall provide within 30 days, the information and material relied upon for issuance of extended reassessment notices after which the petitioner has two weeks to reply as to why a notice u/s 148 should not be issued, on the basis of information which suggests that income chargeable to tax has escaped assessment in his case for the relevant assessment year.

In view of the observation of Hon'ble Supreme Court that all the defences of the new law are available to the petitioner, if petitioner makes a request by making an application that more time be given to him to file reply to the show cause notice, then such a request shall be considered by the AO on merit and time may be extended by the AO as provided in new section 148A(b).

Ruling

HC stated that if it is a fit case to issue a notice under section 148 of the Act, the AO shall serve on the petitioner a notice under section 148 after obtaining the approval of the specified authority u/s 151 of the new law. The copy of the order passed u/s 148A(d) shall also be served with the notice u/s 148. If it is not a fit case to issue a notice under section 148, the order passed u/s 148A(d) to that effect shall be served on the petitioner.

The impugned notices u/s 148A(b), having been mailed after 03-06-22, do not just abrogate the mandate of the CBDT instructions quoted above but also violate the provisions of Section 282A insofar as the name and designation of the concerned officer issuing the same find no mention in the same. That being so, the notices u/s 148A(b) impugned in these writ petitions cannot be sustained.

In view of above discussion, the notices u/s 148A(b) and orders u/s 148A(d), impugned in these writ petitions are set aside and the petitions are allowed, however, granting liberty to the respondent to take further steps in accordance with law.

Source: High Court, Delhi in Jindal Exports and Imports (P.) Ltd. vs DCIT, Circle 13(1) vide [2023] 152 taxmann.com 609 (Delhi) on July 26, 2023

Petitioner’s AO was to be directed to inform his wife’s AO to revise her assessment and refund any excess taxes along with interest. The petitioner’s AO was also directed to initiate recovery of demand against the petitioner where he had sold two immovable properties but offered capital gain tax on one transaction and capital gain on second property was mistakenly declared in his wife's return, with taxes duly paid

Facts

The petitioner filed its original return of income on 28-01-14 declaring total income of INR 3.10 crores. Subsequently the AO received information from ITO, Ahmedabad that petitioner has sold two immovable properties during the year amounting to INR 1.33 crores and INR 2.32 crores. He observed that petitioner has offered capital gain tax on second transaction of INR 2.32 crores only in his return of income. Accordingly, the AO issued notice u/s 148 on 08-03-21 through ITBA portal and had also reproduced the reasons for reopening. In response, the petitioner filed his return of income declaring the total income of INR 3.10 crores. Accordingly, notices u/s 143(2) and 142(1) were served on the petitioner. In response to the notices, the petitioner stated that due to some error while submitting the return of income, one of the properties sold by the petitioner was inadvertently declared by the authorized representative in his wife return and all the relevant taxes were paid in her account. After considering the submissions of the petitioner, Assessing Officer rejected the submissions made by the petitioner and proceeded to make the and accordingly, passed the draft Assessment Order u/s 144C(1) aggrieved with which the petitioner filed objections and detailed submissions before ld. DRP. After considering the submissions, the ld. DRP dismissed the ground raised by the petitioner with the observation that the tax has to be levied on the right person on whom the tax is leviable. Aggrieved, petitioner is in appeal before the ld. Tribunal.

Petitioner’s AO was to be directed to inform his wife’s AO to revise her assessment and refund any excess taxes along with interest. The petitioner’s AO was also directed to initiate recovery of demand against the petitioner where he had sold two immovable properties but offered capital gain tax on one transaction and capital gain on second property was mistakenly declared in his wife's return, with taxes duly paid

Ruling

The ld. Tribunal stated that it is a peculiar case wherein the income has been declared and rightfully paid the due tax but in the hands of the wrong person. The Tribunal also stated that in order to do the right thing, the petitioner has to revise his return of income at the same time even wife of the petitioner has to revise her return of income but at this point of time this is not possible considering the fact that the issue involved relating to AY 2013-14.

Since the petitioner has brought on record that his wife has paid the relevant tax in her return of income it shows that even though by mistake the petitioner has remitted the relevant tax on this transaction. However, we observe that the income was not declared by the original person and paid the relevant tax by the proper person. ITAT therefore is of the view that the same transaction cannot be charged to tax twice. Therefore, in our considered view in order keep the record straight and also agreeing the line of argument put forth by the tax authorities, ITAT directed the AO who is aware of the fact that petitioner has declared the relevant transaction in the hands of his wife, therefore we direct the AO to intimate the his wife’s AO [ITO, Ward 16(2)(4)] to revise the assessment in case assessment has been already completed or initiate the proceeding of re-assessment and reject the capital gain declared by her in her return of income and initiate the refund along with interest till this date and as soon as the refund is initiated the present AO may initiate the recovery of demand arising out of the assessment in the present case. The issue has to be dealt only by the tax authorities and the credit in the hands of the petitioner’s wife has to be refunded are adjusted against the demand raised in the hands of the petitioner. The method by which it has to be carried out left to the tax authorities without there being any burden on the petitioner. Since the petitioner has paid the due tax on this transaction. The legislature intention is not to tax twice on the same transaction. Therefore, we partly allowed the grounds of appeal raised by the petitioner and direct the AO to make sure that there should not be any burden on the petitioner in collecting the due tax along with interest considering the fact that the relevant taxes were already paid by the petitioner’s wife properly on time, the relevant amount of tax was with the revenue.

Source: ITAT, Mumbai Bench ‘I’ in Shrikant Ghanshyam Shah vs Int. Tax., Ward-4(2)(1), Mumbai vide [2023] 152 taxmann.com 547 (Mumbai - Trib.) on July 04, 2023

Where petitioner made payment towards contributions of ESIC and EPF with one day delay as due date for payment of ESIC and EPF contributions prescribed in respective acts of ESI & PF fell on Sunday/gazetted holiday, said payment was to be allowed

Facts

The petitioner received an intimation from ADIT, CPC, Bangalore, (hereinafter referred as AO) dated 09-07-20 u/s 143(1), wherein the business income has been increased by INR 26,44,255 on account of disallowance of late payment of PF& ESI (INR 26,42,189) and profit on sale of fixed asset (INR 2,066). Aggrieved by intimation, the petitioner preferred an Appeal before the CIT(A) who upheld the disallowance on account of late payment of ESI and PF. Further, the addition on account of profit of sale of fixed asset was remanded to the file of the AO for adjudicating the issue afresh. Aggrieved by the order of the ld. CIT(A) the petitioner preferred the present appeal.

The Ld. Counsel of the petitioner fairly submitted that the issue regarding allowability of late payment of ESIC/EPF contribution belatedly as prescribed under the respective ESI & PF Act has been settled by the Hon'ble Apex Court in Checkmate Services Pvt. Ltd. v. CIT-1 (Civil Appeal No. 2833 of 2016), held that delayed deposit of the contribution EPF & ESIC beyond the stipulated period prescribed in the respective Acts are not allowable. The Ld. Counsel also submitted that the ld. CIT(A) committed an error in not accepting the plea of the petitioner that the deposit of ESI and EPF contribution for the month of June and July, 2018 was delayed by one day, wherein the due date under the respective Acts falling either on Sunday or gazetted holiday therefore, the same is allowable. Further submitted that the delay is covered/condonable in view of Section 10 of General Clauses Act 1977 as well as Section 4 of the Limitation Act, 1963.

Ruling

In the opinion of ld. Tribunal, considering the fact that the due date for depositing the contribution of ESIC & EPF falls on Sunday and gazetted holiday, the said delay of one day deserves to be condoned as per Section 10 of General Clauses Act. Further it is also observed that the petitioner has no intention not to deposit the contribution of ESI & EPF well within the time, depositing the contribution very next day of Holiday proves the bona-fide of the petitioner. Therefore, in our opinion, the authorities have committed error in disallowing the deposit made with one day delay where the due date under respective acts falls either on Sunday or on gazetted holiday. In view of the above, ITAT deleted the disallowance of delay deposit of one day on account of public holiday.

Source: ITAT, Delhi Bench B, in G.D. Foods and Manufacturing (India) (P.) Ltd. vs ADIT, Central Circle-26, New Delhi vide [2023] 152 taxmann.com 323 (Delhi - Trib.) on July 10, 2023

Deduction of interest income u/s 80P allowed where petitioner-co-operative society earned interest and dividend income from co-operative bank

Facts

The petitioner being a co-operative society has claimed deduction u/s 80P(2)(d) in the computation of income on account of interest and dividend income earned from Surat District co-operative bank. The issue was extensively examined by the AO during the assessment proceedings by issuing specific SCN u/s 142(1) wherein the AO had asked the petitioner to furnish the details of interest and dividend income earned from other co-operative society for deduction of INR 2.35 crores claimed u/s 80P. The petitioner furnished its reply giving complete details and explaining that it has earned interest income of INR 2.01 crores from Surat District Co-operative Bank.

The petitioner also explained before the AO that similar deduction was allowed in AY 2015-16 and 2016-17, though return was processed u/s 143(1) for both the years. In AY 2017-18, similar deduction was disallowed, appeal of which is pending before the ld. CIT(A). The petitioner also furnished copy of decision of Hon'ble Gujarat High Court in PCIT Vs Sabarkantha District Co-Op Milk Producers Union Ltd. (Tax Appeal No. 473 of 2014) wherein similar relief was allowed by the Tribunal to that assessee and subsequent appeal of revenue, before High Court was dismissed.

The ld. AR of the petitioner submits that revision proceedings u/s 263 in setting aside the assessment order on the issue of deduction of interest of Rs. 2.01 crore u/s 80P(2)(d) is squarely covered in favour of petitioner by the various decisions including that in Bardoli Vibhag Gram Vikas Co-op Credit Society Ltd. Vs PCIT. The ld. AR of the petitioner submitted that the Hon'ble High Court in Surat Vankar Cooperative held that cooperative banks are primary a cooperative society and interest income earned on such cooperative banks are eligible for deduction u/s 80P(2)(d).

Ruling

ITAT held that however, admittedly the issue was examined by the AO, we further find that the on careful considerations of grounds of appeal, the relief has already been provided to the petitioner on similar grounds of appeal and on similar set of facts in other years. Therefore, the grounds of appeal raised by the petitioner are squarely covered in favour of petitioner and against the revenue.

Source: ITAT, Surat in the case of Shree Madhi Vibhag Khand Udyog Sahakari Mandli Ltd. vs PCIT vide [2023] 152 taxmann.com 548 (Surat-Trib.) on July 10, 2023

Depreciation on Solar Power Plant installed in office premises was to be allowed where it was verified and confirmed that office was part of factory building and electricity was generated for factory's captive use

Facts

The petitioner filed its return of income on 28-11-15, declaring total income of INR 22.74 crores. The case was selected for limited scrutiny through CASS and notice u/s 143(2) was issued. Thereafter, notices u/s 142(1) alongwith questionnaire were issued and in response to the statutory notices, ld. AR of the petitioner attended the proceedings who emphasized on the fact that during the year under consideration, the petitioner was engaged in manufacturing of auto components and had entered into domestic transaction with its Associate Enterprise and accordingly, the issue was referred to Transfer Pricing Officer. On the basis of recommendation of TPO, a draft assessment order was passed u/s 143(3)/144C. The petitioner filed its objection before ld. DRP. In respect of claim of additional depreciation, ld. DRP did not accept the prayer of the petitioner on the basis that since the solar plant of 160 MW was installed at IMT Manesar, Gurgaon for the captive use of the office. Hence, it was not entitled for additional depreciation. In pursuance of direction of ld. DRP, the AO passed assessment order thereby making additions of INR 3.56 crores qua depreciation claimed for installation of Solar Power Plants. Aggrieved against this, the petitioner has preferred appeal before this Tribunal.

Ruling

The ld. Tribunal stated that from the above finding, it is clear that the ld. DRP rejected the claim on the premise that the Solar Power Plant is installed at the roof top of office building for captive use for office. However, the contention of the petitioner has been that office building is part of factory premise and the electricity is used for factory only. Thus, authorities below grossly erred in appreciating the facts. The Solar Power Plant in question is of 160 Mega Watt capacity and even in the wildest of imagination, it cannot be presumed that this is installed for meeting the need of office only. ITAT further stated that we are of the considered view that authority below ought to have verified the fact by making field inquiry. Considering the fact that Solar Power Plant is of very high capacity and it is stated at bar that the office building is part of factory and electricity so generated is used for factory only. The issue is restored to the file of AO for verification. If the AO finds that the office is part of factory building and electricity is generated for captive use of factory, he would allow the depreciation as per provision of law. This ground of petitioner's appeal was allowed for statistical purposes.

Source: ITAT, Delhi Bench 'H' in Viney Corporation Ltd. vs ACIT, Circle-26(2) vide [2023] 152 taxmann.com 638 (Delhi - Trib.) on July 21, 2023

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