



11 to 13#

**% 10.08.2011**

Present: Mr. Sanjeev Sabharwal, Sr. Standing Counsel for the appellant.

**+CM APPL. 11779/2011 in ITA 808/2011**

For the reasons stated in the application, the delay of 42 days in refiling the appeal is condoned.

CM stands disposed of.

**CM APPL.11780/2011 in ITA 809/2011**

Exemption allowed subject to just exception.

CM stands disposed of.

**CM APPL. 11781/2011 in ITA 809/2011**

For the reasons stated in the application, the delay in refiling the appeal is condoned.

CM stands disposed of.

**CM APPL.11777/2011 in ITA 806/2011**

Exemption allowed subject to just exception.

CM stands disposed of.

**CM APPL. 11778/2011 in ITA 806/2011**

For the reasons stated in the application, the delay in refiling the appeal is condoned.

CM stands disposed of.

**ITA 808/2011**

Four issues are raised in this appeal. First relates to the disallowance of claim of deduction under Section 80HHC, 80-I, 80-IA of the Income-Tax Act. The order of the Tribunal would indicate that the Tribunal has, after analyzing the facts of this case has remitted the case back to the CIT (A) for fresh decision.



We do not find any infirmity with this view of the Tribunal. Likewise, issue no.3 which relates to addition of ₹ 1,70,09,450/- made by the Assessing Officer under Section 43B of the Income-Tax Act, the said addition is deleted on the ground that it should be allowed if the payment was made before filing of the return and the matter remitted back to the Assessing Officer for ascertaining this fact.

In these circumstances, notice is issued limited to question of law proposed at para 2.2 and 2.4 in appeal, returnable on 28.11.2011.


**ITA 809/2011**

Issue notice to respondent limited to question of law no.2, returnable on 28.11.2011.

**ITA 806/2011**

The only issue raised in this appeal pertains disallowance of claim of deduction under Section 80HHC, 80-I, 80-IA of the Income-Tax Act for which case is remanded back to the CIT (A).

As pointed out above, no question of law arises in this appeal and is accordingly dismissed.

  
A.K. SIKRI, J.

  
M.L. MEHTA, J.

**August 10, 2011**  
skb