IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION NO. 17118 of 2014

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR.JUSTICE AKIL KURESHI

and

HONOURABLE MR.JUSTICE A.J. SHASTRI

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1	Whether Reporters of Local Papers may be allowed to see the judgment ?	
2	To be referred to the Reporter or not ?	
3	Whether their Lordships wish to see the fair copy of the judgment ?	
4	Whether this case involves a substantial question of law as to the interpretation of the Constitution of India or any order made thereunder ?	

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DEVRAJ INFRASTRUCTURES LTD....Petitioner(s)

Versus

CHAIRMAN / MEMBER (INDUSTRIAL PARK) / COMMISSIONER OF INCOME TAX (ITA-1)/....Respondent(s)

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Appearance:

MR RK PATEL WITH MR BD KARIA WITH MR DARSHAN R PATEL, ADVOCATE for the Petitioner(s) No. 1

MRS MAUNA M BHATT, ADVOCATE for the Respondent(s) No. 1

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CORAM: **HONOURABLE MR.JUSTICE AKIL KURESHI**
and
HONOURABLE MR.JUSTICE A.J. SHASTRI

Date : 08,09/08/2016

ORAL JUDGMENT

(PER : HONOURABLE MR.JUSTICE AKIL KURESHI)

1. The petitioner has challenged an order dated 5.11.2014 passed by the Central Board of Direct Taxes ("CBDT" for short) on which the petitioner's application for approval and for notification of its industrial part under the Industrial Park Scheme, 2008 came to be rejected.

2. Brief facts are as under. The petitioner is a company registered under the Companies Act and is engaged in industrial development projects. The petitioner applied on 23.5.2006 for approval for setting up an industrial park at village Piplaj, District Ahmedabad, which would enable the petitioner to claim deduction under section 80IA(4) of the Income Tax Act,1961 ("the Act" for short). This was done under the then prevailing Industrial Park Scheme, 2002. The Ministry of Commerce and Industry informed the petitioner on 5.1.2009 that the petitioner should apply under the new Industrial Park Scheme, 2008. The petitioner accordingly applied for approval under application dated 27.1.2009. According to the petitioner, the petitioner completed the development of the industrial park on 5.9.2010 which was well before the extended last date of 31.3.2011 envisaged in the Industrial Park Scheme, 2008. According to the petitioner as many as 182 units were allocated in the industrial park. Entire industrial development and plotting had been completed. The

petitioner was therefore, entitled to deduction under section 80IA(4) of the Act.

3. Case of the petitioner is that the State Government had also framed a scheme for subsidy for setting up industrial park in the State under resolution dated 10.6.2004 of Industries and Mines department. The petitioner had also availed such subsidy benefits upon completion of the development of the industrial park which was examined by the agency appointed by the GIDC. On the basis of certificate issued by such agency, the State Government had also noted that the petitioner had completed the development of industrial park before 31.3.2011 and on the basis of which the payable subsidy was released in favour of the petitioner.

4. The petitioner produced such materials before the CBDT and sought approval that the industrial park was duly developed before the specified date and also requested that a notification in this respect may be issued so that the petitioner can claim deduction under section 80IA(4) of the Act. CBDT however, by impugned order dated 5.11.2014 rejected such application giving detail reasons upon which the petitioner has approached this Court.

5. CBDT noted that the petitioner had produced various documents including the completion report dated 5.9.2010 of MARS Planning & Engineering Services Pvt. Ltd., an agency approved by Government of Gujarat for Third Party Quality Assurance, a project completion certificate dated

8.4.2013 issued by the Industries Commissioner, Government of Gujarat. CBDT also referred to certain certificates and letters issued by Ahmedabad Urban Development Authority (“AUDA” for short). Such evidence was however, discarded by the CBDT making the following observations :

Sl No.	Document	Inference
	Work completion certificate dated 08/5/2013 issued by AUDA in which details of project infrastructure has been mentioned as per site condition.	In the entire text of the letter, there is no mention of the date of completion, It only gives the details of infrastructure work that was undertaken by the applicant and mentions survey numbers on which construction was permitted. Further, this letter in the beginning mentions as follows-'with reference to, letter dated 04.03.2012 from M/s. Devraj Infrastructure Ltd., Ahmadabad requesting to issue a Completion Certificate for the Development work of infrastructure of Devraj Industrial Park...” This indicates that the applicant had approached AUDA on 04.03.2012 to issue a completion certificate. The question that arises is why the applicant approached the authority almost one year late to issue completion certificate and not immediately after the project was completed as per the claimed date. Further, on the basis of this, request the 'work' completion certificate (being discussed here) is dated 08.05.2013. In the absence of any specified date of completion in the letter, the certificate can be treated to be valid as on 08.05.2013. Hence, even if this document

		is relied for ascertaining the date of completion, the same can be inferred to be between 04.03.2012 (date of request by the applicant) and 08.05.2013 (date of issue of certificate).
2	Occupancy certificate dated 17/06/2010 given by AUDA to the one of the unit of the said project. It was issued after verification of the site and after satisfying that the required infrastructure under General Development Control Regulation (GDCR) has been completed	This certificate issued by AUDA in Gujarati, is in respect of occupation of the first unit only and does not cover the occupation of 182 units that form part of the entire project. It also gives area related information pertaining to that first unit and not the entire project. The certificate is dated 17.06.2010 and as mentioned in the text, it is based on physical verification by AUDA. The Applicant has placed reliance on this document to contend that the project was completed on 17.06.2010. This is certainly not the position. The occupancy certificate was issued by AUDA on applicant's request and the vital question is why such request was made when only one unit was complete and not all the units. The obvious indication is that since only one unit was complete before the cutoff date, the applicant obtained this certificate and has been using it as an evidence under the camouflage that entire project was complete by this date and the applicant can avail huge tax benefits for ten years. It may further be clarified here that the completion of project not only means completion of basic infrastructure but also industrial units which are the integral part of any industrial park. Hence, the date of completion would mean not only completion of infrastructure but also the completion of all industrial units as well. Hence, the only information this document provides is that the first unit was completed and was ready for

		occupation by 17.06.2010 and no light is thrown upon the completion/occupation of the remaining around 180 industrial units
3.	Completion report dated 05/09/2010 of MARS Planning and Engineering Services Pvt. Ltd and agency approved by Government of Gujarat undertakings for Third Part Quality Assurance (TPQA) as per requirement of Industries Commissioner, Government of Gujarat.	M/s. MARS Planning and Engineering Service Pvt. Ltd. (MARS) Ahmedabad is an entity appointed by the applicant as a Third Party Quality Assurance (TPQA). This was done as a matter of compliance of State Level Approval Committee (SLAC) with the purpose of monitoring the quality of infrastructure work. This is not a local authority as stipulated under IPS 2010 but a private entity appointed by the applicant itself. This letter has been claimed to be a "Completion Report" dated 05.09.2010. This certificate mentions under the heading "Ref...3) our progress report up to 16.06.2010 (a) work completed Rs.1393.49 lakh and (b) work yet to be completed Rs.160.29 lakh." This itself shows that as on 16.06.2010, work was pending completion. This strengthens our observations regarding document at Sr.no.2 above that the occupancy certificate issued by AUDA does not prove completion of work in respect of entire project by 17.6.2010. Further M/s. MARS, in this certificate has confined itself to development pertaining to infrastructure only, as evident from para (B) and not to construction of units, which is an important constituent of development work. In para(C), it gives the status of park as follows- "(c) Status of Industrial Park is as follows- (1) No of units sold 180 (2) out of which agreement executed 99 (3) Out of which construction is in

		progress 19 (4) out of which commencement/ production / manufacturing started 04 As can be seen, number of agreements in respect of industrial units executed as on 05.09.2010 is 99 only. This does not necessarily mean that units were actually ready for possession since the agreements can be made for unconstructed or under construction units (The copies of agreements are not on record although the applicant has made such a claim). This is supported by the certificate of AUDA dated 17.06.2010 (at SL No.1 of this table) that only one unit was fit for occupation. Moreover, it specifically mentions that 'Construction in progress' is in respect of 19 units and therefore the completion of project as a whole on that day remains unsubstantiated. Therefore, this document does not prove completion of project by 05.09.2010.
4	A letter dated 08/04/2013 related to Project completion certificate issued by Industries Commissioner, Government of Gujarat	This letter issued by the Industrial Commissioner, Gandhinagar dated 08.04.2013 is in response to applicant's request for issuing completion certificate made vide its letter dated 14.03.2013. Why the applicant applied for the issue of completion certificate about two years subsequent to the claimed date of completion i.e. 05.09.2010 is not understood. Further, the text of the letter indicates that the same is in context of releasing financial grant to the applicant as per State Government Scheme linked to the development work and hence is not suitable to throw light on the present issue. At the end, it relies on the report of M/s. MARS (as discussed at Sl No.3

		above) to repeat that project was completed. However, neither the date of completion has been mentioned, not any independent finding has been given. Since this letter is dated 08.04.2013 what can at best be inferred is that the project was completed on 08.04.2013.

12. Thus the above documents do not provide any specific date of completion. What definitely emerges is that the project was actually completed sometime in 2013 and not before 31.03.2011 as claimed by the applicant.

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14. In order to verify the applicant's claim, independent enquiries were made from AUDA vide letter dated 29.08.2014 to inform the actual date of completion of the project based on their own records and documents. After reminders, the reply from AUDA dated 30.10.2014 was received on 31.10.2014 (Copy enclosed as Annexure-5). It mentions the following facts :

i. AUDA carried out an inspection on the 'specific request' of the applicant and issued a work completion certificate. However, as discussed at Sl No.(1) at the above table, it does not provide any certain or worthwhile evidence in support of applicant's claim.

ii. AUDA does not mention that applicant had made a request for inspection when all the 182 units were completed. Instead, it has given occupancy certificate dated 17.06.2010, when only one unit was ready. It is rather clearly pointed out in the said letter that “AUDA could not certify the date of final completion earlier”

iii. AUDA suggests to make reliance to the four documents already relied upon by the applicant listed in the above table. As discussed above, these documents indicate that project was completed after 31.03.2011 only and not before as claimed by the applicant.

iv. AUDA also attached a copy of satellite image of project site available on Google Earth Software. It does not clearly provide the number of units situated therein and it is not known whether these are plots or units. Even if these are presumed to be constructed areas, it is not ascertainable whether these are warehouses, First Aid Centre, Canteen, Sewage Plant etc. constituting the common facility or industrial units. Hence, it has no evidentiary value.

v. AUDA's letter also suggests that “the decision regarding the actual date or final completion of said project may be taken at your level.'

15. In view of the above, the only choice that remains with us is to decide the date of completion based on the information contained in the said four documents. As already discussed, after analyzing these documents, the date of completion/occupation is established to be certainly beyond 31.03.2011 and hence the applicant has failed to meet the deadline regarding completion of the project. Thus, the condition at para 4(1) of the Industrial Park Scheme, 2010 has not been met in this case. Accordingly, I have been directed to state that it has not been found to be a fit case for notification u/s 80IA(4)(iii) of the Act. Hence, the competent authority has decided to reject the application.”

6. If one analyses this order of CBDT, it has principally two elements. One is the objection of CBDT that no completion certificate was issued by the local authority, one of the requirements under the Industrial Development Scheme of 2008. The second and the factual aspect of the matter is regarding the availability of evidence that the petitioner's

project was completed before 31.3.2011. This later element can be further subdivided into two parts. First is with respect to the evidence produced by the petitioner and the second is with respect to the question of establishment of industrial units on the plots for infrastructural project development by the petitioner.

7. For the time being, we will keep aside the question of non production of completion certificate from a local authority and focus our attention to the later of the two objections of the CBDT. In this context, we have noted that the State Government had also framed a scheme for subsidy for setting up an industrial park under Government Resolution dated 10.6.2004. The scheme envisages grant of subsidy relatable to the investment made by the developer. Some of the conditions for grant of subsidy provided as under :

"7.6 Industrial Park is required to have minimum infrastructure facilities required for the park namely internal roads, water distribution network, drainage treatment, effluent treatment, power distribution network, communication network and other facilities.

7.8 The incentive is for development of Industrial Park. One single unit in the park will not be eligible for incentive under the scheme."

8. The scheme envisaged State Level Approval Committee consisting of Industries Commissioner as Chairman and various other Government officials as its members and provided that :

"The disbursement of subsidy will be after physical verification of the investment made in Industrial Park under the project proposal.

The application under the scheme will be received by Industries Commissionerate and place before the committee for decision."

9. In the background of this scheme, the petitioner had claimed the subsidy. The State Level Approval Committee in its meeting dated 28.2.2011 had taken various decisions as can be seen from a letter dated written by the Joint Industries Commissioner (Infrastructure) to the GIDC and other Governmental authorities. In its meeting dated 28.2.2011, the Committee noted that infrastructural development in question was granted approval on 4.9.2006 for the project cost of Rs.531.92 lacs. The committee perused the report of the joint inspection team in which it was stated that the developer has created infrastructure as per the guidelines. Out of the said investment, Rs.463.12 lacs is eligible for subsidy and on the basis of which the Committee has recommended that subsidy of Rs.92.63 lacs be granted. The State Level Approval Committee thereupon resolved to grant subsidy of Rs.92.63 lacs at the rate of 20% eligible on investment of Rs.463.12 lacs.

10. On 14.3.2011, the Additional Industries Commissioner conveyed to the petitioner the final approval for the subsidy assistance of Rs.92.63 lacs sanctioned in favour of the petitioner.

11. On 8.4.2013, the Industries Commissioner once

again conveyed to the petitioner with respect to project completion certificate for industrial park, in which it was stated that the petitioner had completed the work of infrastructure in the park as per the sanction by the State Level Approval Committee in total area of industrial park of 500000 sq. mtrs and allocable sub plot area of 387500 sq. mtrs., number of plots being 180 on the basis of which subsidy of Rs.92.63 lacs was already sanctioned. It was lastly conveyed as under :

> "The State Level Approval Committee (SLAC) has decided that the Developer of Industrial park shall have to follow Third Party Quality Assurance (TPQA) system towards quality of entire infrastructure development. As per approved TPQA the Developer appointed one of them M/s. Mars Planning & Engineering Service Pvt. Ltd. Ahmadabad for inspection at the site during development work. As per joint inspection team report the part has completed infrastructure work as per guidelines issued under Gujarat G.R. APN/102003/1161/7/I dtd:10/06/2004."

12. The above documents were produced by the petitioner before the CBDT. However, it appears that CBDT insisted that the project completion certificate must be obtained from AUDA. At the request of the petitioner, AUDA on 8.5.2013, certified that the petitioner had carried out and completed the work of infrastructure development and construction work as per the AUDA rules and regulations. The certificate also recorded that the petitioner had set up sewerage system, storm water drain, rain water harvesting system, street light, garden, parking, compound wall, tree plantations etc. and also constructed utility plots for common amenities like conference hall, first aid centre,

library, ware house, administrative office, training centre, R&D section, canteen display center, etc. As noted, despite such evidence produced by the petitioner, CBDT was unmoved and formed an opinion that there was inconclusive evidence of the petitioner having completed the project before the final date of 31.3.2011.

13. For discarding various documents produced by the petitioner before the CBDT, detailed reasons have been given. Regarding Work Completion Certificate dated 8.5.2013 issued by AUDA, it was observed that there is no specified date of completion in such certificate. Regarding Occupancy Certificate dated 17.6.2010 issued by AUDA, it was observed that such certificate mentions only one unit out of 102 units which were part of the project. This would mean that as on 17.6.2010 only one unit had occupied the premises. Regarding the completion certificate issued on 5.9.2010 by MARS Planning & Engineering Services Pvt. Ltd., it was stated that the agency was appointed by the petitioner and is not a local authority. This certificate also matches with AUDA's certificate dated 17.6.2010 as per which it was found that only one unit was in occupation. Regarding the letter of Industries Commissioner dated 8.4.2013, it was observed that same was in response to the petitioner's letter. In any case, a letter which was issued on 14.3.2013 would throw no light on the question of completion of the project as on 5.9.2010, as claimed by the petitioner.

14. In our opinion CBDT has brought in the element of completion of industrial units on the proposed industrial

park instead of completion of the project, a distinction made by this Court in case of **Ganesh Housing Corporation Ltd. v. Padam Singh, Under Secretary and others** reported in (2011) 339 ITR 441(Guj). This question had come up in the background of the assessee's claim therein for deduction for having developed an industrial park before 31.3.2016 as per the then prevailing scheme. The Revenue had argued that the units which were located in such industrial park had not started production before the last date. In this background, the Court held as under :

“Under the Scheme, the petitioner as an undertaking engaged in the business of developing an Industrial Park, was required to fulfill the general conditions on which such approval was granted. Clause-9 of the Scheme, as already noted, provides such general conditions. Sub-clause (2) of Clause-9 requires that the tax benefits under the Act can be availed only after the number of units indicated in the application are located in the Industrial Park. Sub-clause (5) of Clause-9 further requires the developer to submit six monthly progress report.

Much has been argued by the Counsel for the respondents with respect to such requirements. They have tried to link the application form in format IPS-I, which is appended to the said Scheme, to contend that the petitioner was required not only to develop an industrial park but also had to ensure that all units put up their industries and start their manufacturing activities as well.

We, however, look at the requirements of the Scheme differently. Sub-clause (2) of Clause-9 required the petitioner before availing the tax benefits to ensure that all units indicated in the application are located in the

Industrial Park. As noted earlier, term "*Unit*" has been defined in Definition clause-2(i) to mean, "*any separate and distinct entity for the purpose of one or more state or central tax laws.*"

The question arises – Did the petitioner fulfills this requirement ? For this purpose, we may note that the entire infrastructural facilities were created by the petitioner before the last date envisaged under the Scheme by providing various facilities such as roads, drainage, electricity, lights, water, etc. The entire plot on which the Industrial Park was located was further sub-divided into several plots. The petitioner had in fact sold all 32 plots to different units before 31st March 2006. These assertions of the petitioner are not seriously disputed by the respondents. Even the impugned show cause notice is not based on non-fulfillment of above requirements. We, therefore, proceed on the premise that considerably had taken these steps before 31st March 2006 in furtherance of implementation of the Scheme. To out mind, under the Scheme, the petitioner had full-filled all the requirements for availing the tax benefits. The petitioner was required to develop the infrastructural facilities. In short, the petitioner was required to set-up an Industrial Park with all infrastructural facilities to enable the pharmaceutical industries to set-up their units on the plots so allotted. Term "**locate**" used in sub-clause (2) of Clause-9 of the Scheme must be viewed from the angle of having allocated the plots to the producing industries.

In the Advanced Law *Lexicon* by P. Ramanatha Aiyar [*2009 Edition*], while explaining the term "**Locate**", it is stated that according to the context the word may be employed as meaning : To ascertain and determine the place of; to state the locality of; to designate the site or place of; to determine the situation or limits. So according to the context it may mean to direct, or to lead to; to fix in place; to select or determine the bounds or place; to set in a particular spot or position; as applied to land, to select, survey, and settle the boundaries of a particular tract of land, or to designate a particular portion of land by limits.

Similarly, in Black's Law Dictionary, the term "**Location**" has been explained as to mean, "*the specific place or position of a person or things; the act or process of locating*". In context of real estate to mean, "*the designation of the boundaries of a particular piece of land, either on the record or on the land itself.*"

On part of the petitioner, therefore, the requirement was to ensure that before claiming the tax benefit, units indicated in the application are located in the Industrial Park. It is not in dispute that the petitioner in addition to developing the entire park by providing infrastructure, sub divided the plots into smaller units, sold the plots to individual industries and such industries were allocated specific plots for such purpose. The requirement of ensuring that the industries, as indicated in the application approved, by the Government were located before the last date prescribed, was thus fulfilled.

Counsel for the respondents, however, relied on Forms of Declaration annexed alongwith the Scheme to contend that the requirement went much beyond and the petitioner was required to ensure that such industries must set up their units on the plots so allotted. To our mind, such requirement can neither be read in the Scheme nor can it be fastened on the petitioner in any other manner. The petitioner was a developer of the Industrial Park. The duty and responsibility of the petitioner, to be able to claim tax deductions, was to set-up an industrial park by providing necessary infrastructural facilities. We have seen that the development of such a park would require providing of all infrastructural facilities; sub plotting the entire plot and also ensuring that the number of units indicated in the application are sold to the intending industries. In short, the duty and responsibility of the petitioner was to ensure that the industrial activity is facilitated on the Industrial Park so developed by it. It was thereafter not responsible to ensure that industries do in fact set-up their units and commence production activities on such units – that too before the last date envisaged in the Scheme. To our mind, such responsibility fastened on the petitioner is not borne out from the Scheme. The duty and responsibility of the petitioner was to provide infrastructural facilities which would be a catalyst for industrial growth by enabling the intending industries to set-up their industry in such a Park. Such manufacturing units or the intending industries were in no way under the control of the petitioner. There can be variety of reasons why such industries may not be able to start their units, such as, non-availability of funds for setting up of the units, pending approval and clearances from the Government and other agencies and such similar reasons which can be attributed only to the intending industries and not to the petitioner. In fact, the scheme requires that the petitioner not only fulfill but continue to fulfill all conditions of approval assessing the period when the tax benefit is available. If we accept the strict requirements insisted by the respondents, it would mean that not only that to that number of industrial units indicated in the application for approval of Industrial Park must be operational on the last date of expiry of the Scheme, they must continue to operate till the petitioner avails of all the tax benefits. In a given situation, it may happen that the number of units, after initially coming into existence, may have to be closed down for variety of reasons such as non-availability of market for their product or non-availability of raw materials, or even labour problems. Would in such a case the petitioner be denied tax benefits ? To our mind, the answer has to be empathetically in the negative.”

15. One of the main objections of the CBDT in the said order

that the evidence suggested that as on 5.9.2010 only one industry had set up its unit which would imply non completion of the project, would not survive. In other words, if there was other independent evidence of completion of the project, the same would have to be looked into. In this context, we have referred to the documents on record. To begin with CBDT is not accurate in commenting that MARS Planning & Engineering Services Pvt. Ltd., was appointed by the petitioner as an agency for quality maintenance. MARS Planning & Engineering Services Pvt. Ltd. was appointed by GIDC in order to advise the Government about the completion of the industrial park and for maintenance of the facilities as per the State Government subsidy scheme for the specified period. It was in this background that MARS Planning & Engineering Services Pvt. Ltd. had in its report dated 5.9.2010 certified that the infrastructure work was completed and the assessee should be approved as having completed the project of industrial park. It was on the basis of such recommendations from MARS Planning & Engineering Services Pvt. Ltd., and GIDC that the specially constituted committee in its meeting dated 28.2.2011 decided to grant the subsidy under the said scheme at the rate of 20% of the eligible investment in such park. A final approval in this respect was issued on 14.3.2011 and subsequently the Industries Commissioner under letter dated 8.4.2013 certified that as per the joint inspection team report, the park has completed industrial park as per the guidelines issued by Government Resolution dated 10.6.2004.

16. Ignoring such evidence, CBDT proceeded on the basis that AUDA which was a local authority had not given any clear certificate that the industrial park was completed

with constructed units by 31.3.2011. This insistence from CBDT was impermissible for two reasons. Firstly, the scheme pertained to certificate from a local authority and would not confine its purview to certification by AUDA alone and second that the insistence on demonstrating completion of industrial units by the leasing industries was not part of the requirement of the scheme at all, as held in case of **Ganesh Housing Corporation Ltd.**(supra). For such reasons, the second part of the CBDT's objection must fail.

17. Coming back to the first objection, of the petitioner having failed to produce a completion certificate from the local authority, we have noticed that MARS Planning & Engineering Services Pvt. Ltd. was appointed by GIDC for the purpose of certifying the quality control and completion of the project for State subsidy. MARS Planning & Engineering Services Pvt. Ltd. had already given such completion certificate well before 31.3.2011, on the basis of which State Level Committee had approved the petitioner for grant of subsidy, which was also granted along with completion certificate. There was thus voluminous evidence on record to suggest that the project was completed before 31.3.2011. However, we do appreciate the anxiety of CBDT that such task should normally not be part of its responsibility. It is in this regard that completion certificate should be provided by a local authority. In strict sense of the term, perhaps the petitioner did not fulfill this requirement. However, a more liberal or practical approach could be that when MARS Planning & Engineering Services Pvt. Ltd. was appointed by GIDC who had certified that the project was completed before 31.3.2011 and when the

State Government had acted on such report and approved the subsidy, this should have been seen as a substantial compliance of such requirement. However, to put the issue beyond any controversy, we permit the petitioner to produce such certificate from GIDC, which is also a local authority, before CBDT which may be done latest by 30.9.2016. If such certificate providing that the project of the petitioner is completed before 31.3.2011, is issued, CBDT shall approve the petitioner for grant of deduction under section 80IA(4) of the Act and issue necessary notification in this respect, within three months from the date of receipt of such certificate.

18. For such purpose, impugned order dated 5.11.2014 is set aside. The Petition is allowed and disposed of.

(AKIL KURESHI, J.)

(A.J. SHASTRI, J.)

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