

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “A” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND  
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

**ITA Nos.2116 & 2117/Ahd/2013  
Assessment Years: 2008-09 & 2009-10 respectively**

The Assistant Commissioner of Income Tax, Patan Circle, Patan.	Vs.	Ranjit Buildcon Limited, Natwarlal Ishwarlal Building, 110, Old market Yard, Unjha – 384 170, Gujarat. <b>[PAN – AADCR 4658 R]</b>
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**ITA Nos.2306, 2307, 2308/Ahd/2014, 3121/Ahd/2015,  
1230/Ahd/2016 & 1620/Ahd/2017  
Assessment Years: 2007-08, 2010-11, 2011-12, 2012-13,  
2013-14 & 2014-15 respectively**

The Dy. Commissioner of Income Tax, Patan Circle, Patan.	Vs.	Ranjit Buildcon Limited, Natwarlal Ishwarlal Building, 110, Old market Yard, Unjha – 384 170, Gujarat. <b>[PAN – AADCR 4658 R]</b>
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**ITA No.1673/Ahd/2019  
Assessment Year: 2016-17**

The Assistant Commissioner of Income Tax, Patan Circle, Patan.	Vs.	Ranjit Buildcon Limited, Natwarlal Ishwarlal Building, 110, Old market Yard, Unjha – 384 170, Gujarat. <b>[PAN – AADCR 4658 R]</b>
(Appellant)		(Respondent)
Assessee by	Shri Bandish Soparkar, AR	
Revenue by	Shri H. Phani Raju, CIT-DR & J.L. Bhatia, Sr. DR	
Date of Hearing	18.04.2024/16.07.2024	
Date of Pronouncement	13.08.2024	

**ORDER**

**PER BENCH:**

All these nine appeals are filed by the Revenue against different orders passed by the Commissioner of Income Tax (Appeals), Gandhinagar, Ahmedabad for the Assessment Years 2007-08 to 2014-15 & 2016-17. Since all these appeals were heard together, therefore, as a matter of convenience, all these nine appeals are being disposed of by way of this consolidated order.

2. The Revenue has raised identical grounds in all these appeals. As we are firstly taking up the appeal filed by the Revenue for the Assessment Year 2008-09 i.e. ITA No.2116/Ahd/2013 and hence grounds raised in this appeal are reproduced as under:-

*"1. The learned CIT(Appeals) has erred in law and on facts in deleting the disallowance of deduction made by the AO of Rs.6,28,39,797/- under Section 80IA(4)(i) of the Act.*

*2. On the facts and circumstances of the case the Ld. CIT(A) ought to have upheld the order of the Assessing Officer.*

*It is therefore prayed that the order of the learned CIT(Appels) may be set aside and that of the AO be restored to the above extent."*

3. The assessee is engaged in the business of Civil Construction and filed its original return of income on 30.09.2008 thereby declaring income of Rs.11,38,18,730/- after claiming deduction of Rs.6,38,87,090/- under Section 80IA(4)(i) of the Income Tax Act, 1961. The assessee filed first revised return of income on 10.01.2009 declaring total income at Rs.11,01,90,210/-. Thereafter, the assessee company again filed the second revised return of income on 31.10.2009 declaring total income of Rs.11,02,44,240/-. The same was processed under Section 143(1) of the Act on 31.03.2010. The case was selected for scrutiny and notice under Section 143(2) of the Act was issued to the assessee on 19.08.2009 which was served upon the assessee on 26.08.2009. Notice under Section 142(1) of the Act issued on 08.09.2010 which was served upon the assessee on 13.09.2010. Due to the change of the Assessing Officer again notice under Section 143(2) of the act was issued on 14.10.2010 and served upon the assessee on

26.10.2010. In response to notice under Section 143(2), Tax Consultant of the assessee attended the assessment proceedings from time to time and submitted the details as called for. The Assessing Officer observed that the assessee claimed deduction under Section 80IA(4) of Rs.6,38,87,090/- but the assessee did not fulfil the conditions laid down under Section 80IA(4) of the Act for allowing the deduction and, therefore, the Assessing Officer vide show cause notice dated 10.12.2010 called upon the assessee to explain why the claim for deduction under Section 80IA of the Act should not be disallowed. In response to the said notice, the assessee company furnished the reply dated 08.12.2010 and 20.12.2010. The assessee highlighted in the said reply that the assessee is doing the development of Infrastructure Facility and, therefore, entitled for deduction under Section 80IA(4)(i) of the Act. The assessee also submitted that the assessee is dealing with the development work of Infrastructure Facility and also given the details of the same which was carried out during the year. The assessee further submitted that project-wise accounts was not prepared as there was more than one Infrastructure Facility which was carried on by the assessee. The assessee further submitted that Section 80IA of the Act does not mention that separate project-wise accounts should be maintained to claim the deduction under Section 80IA of the Act. The assessee also submitted that the business of the assessee company is composite one wherein various Infrastructure Facility are carried out alongwith various non-infrastructure facility and in fact the audit report in Form No.10CB has given all the details of 35 Infrastructure Facilities carried out during the year. The Assessing Officer after considering the assessee company's reply observed that during the year under consideration, following work was done by the assessee company:

<b>Sr. No.</b>	<b>Name of Work</b>	<b>Work agreement given by</b>	<b>Work agreement in the name of</b>	<b>Date of work contract</b>
1.	Bed Bandhara Dam Works	Executive Engg. Salinity Control Division	M/s. Ranjit Construction Co.	29.03.2004
2.	Bhadar Dam Work, Rajkot	Rajkot Irrigation Division	Ranjit Buildcon Limited	15.10.2007
3.	Canal of Bilpan	Irrigation Division,	M./s. Ranjit	11.06.2004

	Work-Rajasthan	Dungarpur	Construction Co.	
4.	Canal of Vatrak Work-Rajasthan	Irrigation Division, Dungarpur	M./s. Ranjit Construction Co.	11.06.2004
5.	Chanakyapuri Bridge Work	AUDA	M./s. Ranjit Construction Co.	31.03.2006
6.	Dhabar Rail Bridge No.29, 30, 31, 32	Western Railway	M./s. Ranjit Construction Co.	23.01.2006
7.	Dharpur Valsad Bridge Works	R&B, Valsa	M./s. Ranjit Construction Co.	06.07.2006
8.	Dholay Jetty-Work	Guj Maritime Board	M./s. Ranjit Construction Co.	15.03.2005
9.	Dodiwada Bridge Work	R&B Mehsana	M./s. Ranjit Construction Co.	01.11.2001
10.	EWS Quarter Works AUDA	AUDA	Ranjit Buildcon Limited	27.08.2007
11	Khijadia Dam Works	Exe-Eng., Jamkhambhaliya	Ranjit Buildcom Limited	15.10.2007
12.	Kotarpur Intekwell works	AMC	Ranjit Construction Co.	30.06.2004
13	Minsar Dam Works	Irrigation, Jamnagar	Ranjit Construction Co.	27.07.2002
14	Nana Bhadiya Bandhara Dam Works	Narmada Water	Ranjit Construction Co.	03.11.2006
15	Nana Chiloda Road Work, NHAI	NHAI	Ranjit Buildcon Limited	18.07.2007
16	NPMC Tahrad Slice- 16	SSNNL.	Ranjit Construction Co.	21.10.2004
17	Okha Passenger Jetty Work Byet Dwarka	Construction Division Porbandar	Ranjit Buildcon Limited	10.10.2006
18	Omkar AMC ROB Work	AMC	Ranjit Buildcon Limited	21.06.2007
19	Patan Sihori Unjha Road Work	R&B, Patan	Ranjit Buildcon Limited	18.08.2007
20	Pipe Line Work Bhadar II	Guj. Water Supply	Ranjit Construction Co.	09.06.2003
21	Pipe Line Work Bhavnagar	Bhavnagar Maha Seva Sadan	Ranjit Buildcon Limited	31.08.2007
22	Pipe Line Work Dhasa Damnagar	P.H. Work Divi Porbandar	Ranjit Construction Co.	15.03.2005
23	Pipe Line Work JMC New	Muni. Corpo. Bhavnagar	Ranjit Construction Co.	29.10.2005
24	Pipe Line Work JMC Old	Junagadh Muni. Corp.	Ranjit Construction Co.	17.02.2004
25	Pipe Line Work Krishna P.P. to Gurukul RMC	Rajkot MC	Ranjit Construction Co.	08.12.2006
26	Pipe Line Work Ribd	Rajkot MC	Ranjit Construction	08.12.2006

	to Krishna P.P. RMC		Co.	
27	Pipe Line Work Riyadhar RMC	Rajkot MC	Ranjit Construction Co.	17.05.2007
28	Pipe Line Work Ward 17-18 RMC	Rajkot MC	Ranjit Construction Co.	25.01.2006
29	Pipe Line Work Ward 17 RMC	Rajkot MC	Ranjit Construction Co.	28.09.2005
30	Purna Rail Bridge No.401	Western Rly	Ranjit Construction Co.	16.11.2004
31	Rail Bridge No.571, 681, 686, 711 Works	Western Rly	Ranjit Construction Co.	12.08.2004
32	Rail Bridge No.96, 103, 112	Western Rly.	Ranjit Construction Co.	26.04.2007
33	Surendranagar Viramgam Road Works	State Road Project Division	Ranjit Buildcon Limited	31.07.2007
34	Tapi River Bridge Work Dabholi	Surat MC	Ranjit Construction Co.	16.03.2006
35	Udhana Majura FOB Site	Surat MC	Ranjit Construction Co.	29.09.2004

4. The Assessing Officer further observed that the work contract received as per Sl. Nos.1, 3 to 9, 12-14, 16, 20, 22-32 & 34-35 by M/s Ranjit Construction Company who was a separate entity and was assessed as a firm. The Assessing Officer observed that the assessee company was incorporated as Registered Company on 14.12.2006 under the name of "Ranjit Buildcom Limited" and started its business activities as company whereas the initial agreement was taken place between various Departments/Bodies etc. with Ranajit Construction Company which was a firm. The Assessing Officer held that the first condition of Section 80IA(4) clearly states that Enterprise should be owned by a Company and only a company can start developing, operating & maintaining any Infrastructure Project. The Assessing Officer further observed that the assessee has parted on this front as three major work was completed as a firm. The Assessing Officer further observed that on verification of documents filed in respect of the 35 work contracts, the assessee has entered into agreement only in the capacity of a "Contractor" and contract receipt is not qualified for the deduction under Section 80IA(4)(i) of the Act as per the provisions of Section 80A(4)(i)of the Act. The income should be derived from the Enterprises/Undertaking for developing, operating & maintaining or

developing, maintaining & operating the project. The Assessing Officer held that any person who execute the work contract entered into with undertaking or enterprises shall not be eligible for the deduction under Section 80IA of the Act and thus further concluded that the assessee company is not entered in BOT, BOOT & BOLT System, therefore, not entitled for deduction under Section 80IA(4)(i) of the Act and thus made disallowance of Rs.6,38,87,090/-. The Assessing Officer also made addition of Rs.36,280/- as late remittance of Employees Contribution to the PF and disallowance of interest on Income Tax amounting to Rs.11,804/-.

5. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) partly allowed the appeal of the assessee.

6. The Ld. DR submitted that the CIT(A) was not right in deleting the disallowance of deduction made by the Assessing Officer at Rs.6,28,39,797/- under Section 80IA(4)(i) of the Act. The Ld. DR submitted that the assessee company was registered as company on 14.12.2006 and the documents related to the work contracts were entered by the firm. The Ld. DR further submitted that separate project-wise report was required under Sub-sclause-2 of Rule 18BBB of the Income Tax Rules, 1962. The Ld. DR further submitted that the assessee company has entered into a contract agreement as a "Contractor" and earned income as "Contract Receipt" and, therefore, its income is not entitled for deductions under Section 80IA(4)(i) of the Act. The Ld. DR further submitted that the TDS certificates issued by Tax deductor i.e. Municipal Corporation, Irrigation Department, Road & Building Division, Salinity Control Division wherein the nature of work shown as contract and tax deducted under Section 194C of the Act which proves that the assessee company is a "Contractor" and not as a "Owner" of the project/enterprises. The Ld. DR further submitted that the assessee company has not entered into any agreement as a owner of the project/enterprises but entered into agreement as a work contractor in all 35 works done by the assessee company. The Ld. DR further submitted that the list of projects attached with form no.10CCB reveals that the assessee company has got the work by way of filing

tender with various Departments of the Central/State Governments/Local Authorities/Boards etc. with the terms & conditions that work was assigned to the assessee to complete the work within the stipulated time i.e. 12 months only and thus the question of ownership of the company on enterprise is not established. The Ld. DR further submitted that the assessee has not fulfilled the first condition under Section 80IA(4) wherein the enterprise should be owned by a company. In assessee's case, the work contract received was by M/s. Ranjit Construction Company who was a separate entity and was assessed as a firm and the present assessee company was incorporated as registered company on 14.12.2006 under the name of Ranjit Buildcon Limited. The Ld. DR further submitted that in these 35 work contracts the assessee company entered into an agreement only in the capacity of a Director under contract receipt is not qualified for the deduction under Section 80IA(4)(i) of the Act. The Ld. DR further submitted that in the instant case, the assessee company has no right to operate and maintain infrastructure and, therefore, the deduction which is related to enterprise/undertaking for developing, operating & maintaining or developing, maintaining & operating the project will not come under the purview of Section 80IA(4)(i) of the Act as the assessee company is dealing with work contract only. The Ld. DR further submitted that the Assessing Officer has elaborately verified all the evidences brought on record and, therefore, the CIT(A) was not right in deleting the disallowance in respect of deduction under Section 80IA(4)(i) of the Act.

7. The Ld. AR submitted that the assessee in fact has given detailed reply thereby stating that the assessee since the beginning was carrying on the business of infrastructure development such as construction of Dam, Bridges etc. and have maintained workwise accounts in its books of account. The work receipt of each work is credited to respective work account and expenses pertaining to each work are debited to respective work account. The Ld. AR further submitted that the assessee's books of account are audited as per Companies Act and Income Tax Act. The Ld. AR further submitted that the assessee is dealing with development of infrastructure and, therefore, the assessee is entitled for deduction under Section

80IA(4)(i) of the Act. The Ld. AR particularly pointed out that the assessee company is a limited company registered in India and the assessee fulfilled all the conditions laid down in the said Section for allowing the deduction. The Ld. AR submitted that the development of work of Infrastructure facility is such that project-wise account cannot be prepared as there was more than one Infrastructure facility were carried on and there is no specific provisions under Section 80IA of the Act to maintain separate project-wise accounts. The Ld. AR further submitted that there is no bar in the provisions of Section 80IA of the Act that there should be no other income because income from Infrastructure facility because the word used in gross total income and income from Infrastructure facility is to be computed under Income Tax Act. The Ld. AR further submitted that the assessee filed detailed working of income from Infrastructure Facility carried out by the assessee company during the year and whatever direct income and expenditure are there, the same was considered as such and in respect of indirect expenditure proportionate amounts were considered. The Ld. AR also pointed out the audit report in Form No.10CCB thereby stating that all the 35 Infrastructure facilities were done by the assessee during the present Assessment Year. In fact, the assessee submitted Annexure-A appended to the said audit report thereby giving details of list of 35 Infrastructure facility alongwith copy of work order. In fact, the Assessing Officer at no point of time held that the assessee was not carrying out any Infrastructure facility either in developing or maintaining. The assessee entered into agreement with all the Government Authorities and Local Boards wherein the work order/letter of intent was issued as per the requirement of the Infrastructure Facility, its development and maintenance as envisaged in the tender documents which is the governing agreement between the Central Government/State Governments/Local Boards or any other Statutory Bodies for developing, maintaining and operating Infrastructure facilities. Though at the time of assessment proceedings the copy of agreement from the various Government Authorities were not supplied but the same was called upon from the Government Authority by the assessee and asked for the time before the Assessing Officer during the assessment proceedings to file the same at the later stage. The Ld. AR



further submitted that all the tender documents as well as the copy of work orders includes the risk and the penalty provisions which itself speaks that the assessee after developing and operating the infrastructure facility and when the same is completed still has to maintain such infrastructure facilities for further specific period which started from two years to 5 years in each of all these 35 infrastructure facilities and if it is not maintained and if there is any loophole in the infrastructure facility, the assessee company is responsible for the same and will be penalised as per the tender agreement as well as work contracts. In fact, there is penalty schedule mentioned in cases of lapses on the part of the assessee company. Thus, no other authority but the assessee himself has an obligation to not just develop the Infrastructure Facility or operate the infrastructure facility but also to maintain such infrastructure facility which itself shows that the assessee is fulfilling all the conditions as envisaged under Section 80IA(4)(i) of the Act.

8. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CIT(A) has taken cognisance of all the tender agreement as well as the work contract including the risk factor as envisaged upon the assessee company and thereafter given a detailed finding. The Ld. AR relied upon the following decisions:-

1. *Decision of ITAT, Ahmedabad Bench in the case of ACIT vs. Montecarlo Construction Limited, ITA No.1892/Ahd/2013, order dated 28.06.2023.*
2. *Decision of Hon'ble Gujarat High Court in the case of PCIT (Central) vs. Montecarlo Construction Limited, R/Tax Appeal No.786 of 2023 dated 19.12.2023.*
3. *Decision of ITAT, Ahmedabad Bench in the case of M/s. N.C.C. – M.S.K.E.L. (JV) vs. ITO, ITA No.2476/Ahd/2010, order dated 29.01.2024*
4. *Decision of Hon'ble Rajasthan High Court in the case of CIT vs. Chetak Enterprises (P.) Limited (2009) 176 Taxman 217.*

9. The above decisions categorically mention that when the assessee is developing the infrastructure facility that of maintaining at its own risk as well as when the accounts were also presented including all the projects of infrastructure facility, the assessee has fulfilled all the requirement as envisaged under Section 80IA of the Act and, therefore, there is no need to interfere with the findings of the CIT(A). Furthermore, the decision of the Tribunal in the case of M/s. N.C.C. – M.S.K.E.L. (J.V.) vs. ITO, the Tribunal has dismissed the appeal of the assessee but in those cases where the risk factor of the maintenance of the infrastructure facility was not on the assessee therein and in fact the work contract is not covered the risk factor of the direct impact on the assessee therein, therefore, the said decision will not be applicable in the present assessee's case. The assessee in the present case has categorically given all the 35 contracts including the tender agreement which was quoted by the CIT(A) in paragraph no.5.1 at page nos.5 & 6 of the order and categorically held that the 12 infrastructure facilities, defect liability period and maintenance was upon the assessee which varied from 6 months to 36 months as given in the Paper Book before the CIT(A). The CIT(A) also, while looking into each of the project, has categorically mentioned that the assessee is a company which came into existence on conversion of partnership firm into Limited Company under Chapter-IX of the Companies Act, 1956 w.e.f. 13.12.2006. Prior to that, the partnership firm under the name and style of Ranjit Construction Company was carrying on the business of developer/construction etc. The company had converted from a firm into a company limited by shares by operation of law under Part-IX of the Companies Act, 1956 as going concern and continued the partnership business including all its assets, moveable and immovable, rights, debts and liabilities in connection therewith and had so converted before the commencement of the previous year has to be in question but not the year from 2007-08 onwards. The observation of the CIT(A) in respect of all the projects has categorically mentioned that out of 35 projects only 17 projects have been claimed to have been yielded profit and other projects according to the assessee have yielded loss. The loss has been reduced from the eligible profit, therefore, the same was not taken into account. The CIT(A) while describing agreements and its terms has

categorically taken into account the specific projects thereby mentioning that the assessee was from the very beginning involved in developing, maintaining the infrastructure with Agencies of that of Central Government, State Government, Local Authorities etc. and the assessee held responsible for any damage or loss of the property for 59 months and defect liability period of 2 months specifically in some of the projects which envisage that the assessee is sole infrastructure developer in the present scenario in the projects where CIT(A) has observed so and there was no other third party involved in these projects for conducting the sub-delegation of the work awarded to the assessee company. The maintaining of the said infrastructure in each of these 17 projects though deferred but the maintenance is more than 30 months that means almost more than two years and, therefore, the assessee has established that the assessee was the sole developer in the present contracts which are related to the developing, operating and maintaining the infrastructure facilities as envisaged under Section 80IA(4)(i) of the Act. It is further seen that the CIT(A) has examined all these aspects and has given a categorical finding including all the projects involved and, therefore, there is no need to interfere with the finding of the CIT(A). Hence, appeal filed by the Revenue being ITA No.2116/Ahd/2013 for Assessment Year 2008-09 is dismissed.

10. Now, coming to ITA No.2117/Ahd/2013 for the Assessment Year 2009-10, here the assessee company filed return of income on 30.09.2009 thereby declaring income of Rs.3,32,17,300/- after claiming deduction of Rs.17,47,67,169/- under Section 80IA(4)(i) of the Act. Here, the assessee carried out 27 work contracts related to Municipal Corporation, AUDA, Irrigation Department, Road & Building Division, Rail Bridge wherein the similar factor aspect of developing and maintaining the infrastructure facilities was directly envisaged upon the assessee company and no third party was sub-delegated in respect of the work contract awarded to the assessee company. The details for the said contracts/work contracts as well as the agreements are as follows: A.Y. 2009-10 (Pages 4 & 5 – CIT(A))

Sr. No.	Nature of Work	Name of Work	Works Receipts (Rs.)	Net Profit (Rs.)
1	BRIDGE	DADHAR RAIL BRIDGE NO.29, 30, 31, 32	36,89,923.00	16,72,631.76
2	BRIDGE	ISANPUR FLY OVER BRIDGE WORK	1,37,24,719.00	17,07,378.14
3	BRIDGE	OMKAR AMC ROB WORK	11,54,01,550.00	2,23,27,019.45
4	BRIDGE	PURNA RAIL BRIDGE NO.401	27,57,000.00	21,52,053.19
5	BRIDGE	RAIL BRIDGE NO.226 M.P.	4,32,26,425.00	1,65,60,952.98
6	BRIDGE	SONI NI CHALI BRIDGE WORK	1,53,65,207.00	7,75,079.84
7	BRIDGE	TAPI RIVER BRIDGE WORKS DABHOLI	16,29,95,099.00	5,27,07,796.71
8	BRIDGE	UDHANA MAJURA FOB SITE	1,27,81,130.00	12,04,552.80
9	BRIDGE	KKV FLY OVER BRIDGE RAJKOT	3,48,59,645.00	2,69,91,079.04
10	BRIDGE	PARLE POINT FLY OVER BRIDGE WORK	1,13,40,318.00	67,47,086.10
11	CANAL	NPMC TAHRAD SLICE-16	3,07,64,243.00	82,62,291.69
12	DAM	BHADAR DAM WORK RAJKOT	10,84,60,293.00	1,06,55,768.39
13	PIPLE LINE	PIPE LINE WORK KRISHNA P.O. TO GURUKUL RMC	44,44,796.00	36,651.11
14	PIPE LINE	PIPE LINE WORK RIBDA TO KRISHNA P.P. RMC	69,88,589.00	57,626.07
15	PIPE LINE	PIPE LINE WORK SURENDRANAGAR	14,68,27,829.00	2,96,79,945.57
16	PIPE LINE	PIPE LINE WORK RIYADHAR RMC	12,80,74,034.00	33,91,209.74
17	ROAD	PATAN SIHORI UNIHA ROAD WORK	1,64,30,319.00	89,386.20
18	ROAD	SURENDRANAGAR - VIRAMGAM ROAD WORK	94,38,106.00	5,29,730.45
19	BUILDING	EWS QUATTER WORK AUDA	4,80,05,916.00	13,95,274.45
			91,71,75,141.00	18,69,51,593.65
In addition to above, following work of infrastructure facility were carried out in which loss was incurred.				
20	BRIDGE	CHANAKYAPURI BRIDGE WORK	2,07,89,742.00	57,020.02
21	BRIDGE	DHARAMPUR VALSAD BRIDGE WORK	2,29,54,457.00	40,267.16
22	BRIDGE	DODIWADA BRIDGE WORK	83,73,684.00	2,65,899.46
23	BRIDGE	RAIAL BRIDGE NO.571, 681, 686, 711 WORK	67,53,612.00	2,14,454.66
24	BRIDGE	RAIL BRIDGE NO.96, 103, 112	1,73,27,065.00	18,97,271.00
25	PIPE LINE	PIPE LINE WORK WARD 17 (RMC)	2,31,750.00	11,216.03
26	PIPE LINE	PIPE LINE WORK BHADAR-II, JUNAGADH	.00	7,02,031.00
27	PIPE LINE	PIPELINE WORK BHAVNAGAR	14,57,19,374.00	93,61,514.15
		Grand total	22,21,49,684.00	1,25,49,674.27

Thus, the observation made by the CIT(A) after verifying all the tender documents and work contract has rightly allowed the assessee's claim under Section 80IA(4) of the Act in respect of 18 projects. There is no need to interfere with the finding of the CIT(A). Thus, appeal filed by the Revenue being ITA No.2117/Ahd/2013 for Assessment Year 2009-10 is dismissed.

11. Now coming to ITA No.2306/Ahd/2014 for Assessment Year 2007-08, here the assessee company filed its return of income on 31.10.2007 declaring income of Rs.2,11,23,740/- after claiming deduction of Rs.81,45,754/- under Section 80IA(4)(i) of the Act. Here there are 10 work contracts were involved with the Municipal Corporation, AUDA, Irrigation Department, Road & Building Division, Rail Bridge and the tender documents was verified by the CIT(A). The details for the said contracts/work contracts as well as the agreements are as follows: A.Y. 2007-08 (Pages 8 & 9 – CIT(A))

Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1.	Construction of earthen Dam for Bed Bandhara Scheme	Construction of Waste Weir and earthen Dam for Bed Bandhara Scheme	1,09,74,836	1,26,506
2.	Construction of ROB	Construction of four lane ROB Sabarmati Viramgam, Near Chanakyapuri Crossing LC6A & 6B	4,71,44,927	5,43,342
3	Bridge	Providing bridge No.29, 30, 31, 32 between station Bhilupur Thuwai	2,03,90,144	33,28,963
4	Narmada Main Canal Syphons	Constructing three Syphons for the work of Narmada main Canal NPMC Canal, Tharad Slice-16	5,23,51,521	7,27,976
5	EPC Turnkey Bridge	Turnkey project based on your own design for the work of providing lowering laying and joining of water treatment plant pumping machinery pipeline ESR	9,26,83,693	4,24,467
6	Commissioning of Water Pipeline work	Providing, lowering, laying, joining and commissioning MS Pipe Line work from Krishna Petrol Pump to Gurukul Rajkot	3,38,19,231	5,74,941
7	Commissioning of Water Pipeline work	Providing, lowering, laying, joining and commissioning MS Pipe Line work from Krishna Petrol Pump and from Jamvadi to Gondal Pumping Station	5,82,92,227	5,69,472
8	Bridge	Rebuilding of bridge No.401 between Navsari and Naroli Station	2,37,65,000	16,62,794
9	Bridge	Rebuilding of bridge No.571, 681, 686 &	2,05,44,252	1,87,393

	711 between Varnama- Makarpura Station and between Gothaj & Ahmedabad		
Total		35,99,65,830	81,45,854

The CIT(A) has categorically, after taking cognisance of the risk factors, and the developer assessee's involvement as a developer being not only developing the project and maintaining the same, has an obligation and risk involved upon the assessee. Thus, the CIT(A) has rightly allowed the claim of the assessee under Section 80IA(4) of the Act. Thus, appeal filed by the Revenue being ITA No.2306/Ahd/2014 for Assessment Year 2007-08 is dismissed.

12. Now coming to ITA No.2307/Ahd/2014 for Assessment Year 2010-11, the assessee filed return of income on 14.10.2010 declaring income of Rs.1,95,24,660/- after claiming deduction of Rs.21,90,49,093/- and the project involved were that of 19 work contracts of the various Government Agencies involving risk and maintenance factor which was looked upon by the CIT(A) and has given finding that the assessee's execution of work falls within the first category of developing of infrastructure facility including that of constructing/delivering and maintaining as well as security which is governed under Section 80IA of the Act and, therefore, all these work contracts are directly involved with the assessee and no third party involved as pointed out by the Assessing Officer during the assessment proceedings. The details of 19 contract agreements are as follows:

**RANJIT BUILDCON LTD. A.Y. 2010-11**  
**ANNEXURE - A**

<b>SR. NO.</b>	<b>DESCRIPTION OF THE INFRASTRUCTURE ACTIVITY ALONG WITH DATE OF AGREEMENT</b>	<b>NAME OF AUTHORITY</b>
1	Construction of 3 lane fly over at Isanpur junction across Narol- Naroda National Highway	Addl. City Engineer, Ahmedabad Municipal Corporation, A'bad
2	Construction of ROB in lieu of L.C. No. 5/A on Ahmedabad-Himatnagar M.G. Railway line near Omkar Mill at Asarva, Ahmedabad, Agreement dated, 02-06-2007	Addl. City Engineer, Ahmedabad Municipal Corporation, A'bad

3	<p>Rebuilding of double line bridge No. 571 (3x18.30 m span) at Km. 384/6-8 between Varnama-Makarpura section on Syarat-Vadodara section. Double line Bridge No. 681 (6x18.30 m span) at Km. 457 /2-6 between Nadiyad-Gothaj stations &amp; double line bridge No. 686 (2x18.30+13.72 m span) at Km. 462/6-8 between Gothaj and Mahemdabad stations on Vadodara-Ahmedabad sections of Vadodara division and double line bridge No. 711 (3x18.30 + 1 x13.70 m span) at Km. 483/20-26 between Geratpur-Vatva stations on Vadodara Ahmedabad sections of Ahmedabad division of western Railway by providing RCC pile foundation, RCC sub structure and PAC superstructure on permanent division Agreement dated, 03-12-2004.</p>	<p>General Manager, Western Railway, Church Gate, Mumbai</p>
4	<p>Providing substructure on Pile Foundations for Bridge No.96(11x30.50m) through Girder at Km. 78/10-79/1, Bridge No. 102(2 x 18.30m) Plate Girder at 82/8-9 Bridge No. 103 (4 x 6.10m) PSC slab at Km. 83/12-13 Bridge No. 112(3 x 30.5 m) through Girder at Km. 90/11-97/1 between station Suskal &amp; Puniyavant on Pratapnagar-Chhotaudepur section in connection with Gauge conversion work of Pratapnagar-Chhotaudepur section Agreement dated, 23-03- 2007</p>	<p>Dy. Chief Engineer, Western Railway, Pratapnagar, Vadodara</p>
5	<p>Construction of four line flyover at Soni-ni Chali junction at junction across Narol-Naroda National Highway</p>	<p>Additional City Engineer, Ahmedabad Municipal Corporation, Ahmedabad</p>
6	<p>Construction of Four lane Bridge across River Tapi joining Dabholi Village to Jahangirpura (Nr. Intake well) in Surat City Agreement dated, 26-06-2005.</p>	<p>Executive Engineer (Bridge), Surat Municipal Corporation, Surat</p>
7	<p>Rehabilitation and upgradation of Bhadar irrigation scheme package No. BHC-1 part-II Group No. 7, Agreement dated,05-11- 2007</p>	<p>Executive Engineer, Rajkot Irrigation Division, Rajkot</p>
8	<p>Design Build Contract with operation and maintenance for two years for Bulk MS &amp; DI pipe line U/G Sump, Office building, Compound wall &amp; Pump House with canal off take arrangement for integrated Water Scheme Phase-11, Part-I based on Sardar Sarovar Canal based Agreement dated, 15-03-2008</p>	<p>Executive Engineer, P.H. Works Division, GWSSB, Surendranagar</p>

9	EPC Trunkey work of providing, lowering & jointing of 1000/700/600 MM dia BWSC/MC transmission main incl. design and construction of water treatment plant, Pumping Machinery, ESR-Sump etc. at Tarsamiya Under Bhavnagar Water Supply Scheme based on Narmada Pipe Line Agreement dated 27-08-2007	Executive Engineer (Project), Bhavnagar Mahanagar Seva Sadsan, Bhavnagar
10	Design and construction of Elevated road over KKV & Indira Gandhi Circle along Rajkot Ring Road—BRTS blue corridor, Rajkot, Gujarat Agreement dated, 10-11-2008	City Engineer, Rajkot Municipal Corporation, Debarbhai Road, Rajkot
11	Construction of flyover bridge at Parle point junction on Surat- Dumas Road, Surat, Agreement dated, 24-10-2008	City Engineer, Surat Municipal Corporation, Surat
12	Construction of foundation & sub structure (concrete) of Mahi Bridge No. 226 at Km. 616/21-37 between stations Bhairogarh & Raoti on Godhra-Ratlam section of Ratlam division of Western Railway on permanent diversion. Mahi Bridge No. 226 at Km. 616/21-37 between stations Bhairogarh & Raoti on Godhra-Ratlam section of Ratlam division of Western Railway on permanent diversion.	Executive Engineer (Bridge), Western Railway, Ratlam
13	Construction of Narmada main Canal Slive No. 16 Ch 433.647 km to 445.692 km Agreement dated, 15-09-2004	Executive Engineer Kutch branch canal, Sardar Sarovar Narmada Nigam Limited, Tharad
14	Construction of ROB in lieu of level crossing on B.G. Railway line along Gondal Road & Mavdi Road, Rajkot	Deputy Executive Engineer, Rajkot Municipal Corporation, Rajkot
15	Construction of 2 Nos. road under bridge by box pushing technique i.e. consisting of 2 Nos. RCC boxes with internal dimensions (opening) of 8.40x5.50 m each under running railway track in lieu of level crossing No. 7 spl. At km. 9/33-35 Near Rajasthan Udyognagar and Azadpur Railway station on DLI-UMB section. Consisting of 2 Nos. RCC Boxes with internal dimensions (Opening) of 5.00 x 3.00 m each under running railway track in lieu of level crossing No. 7-Sp1. at Km. 9/33/35 Near Rajasthan Udyognagar and Azadpur Railway station on DLI-UMB section (tender opened on 20-02-2009 & negotiations held on 25-03-2009)	Chief Administrative Officer/construction, Northern Railway Head Quarters Office, Kashmirigate, Delhi
16	EPC Trunkey for work of providing, lowering, laying & jointing of 1150 mm dia M.S. transmission line including design and construction of water treatment plant Pumping machinery, ESR, GSR etc at Raiyadhar under Rajkot water supply scheme	City Engineer, Rajkot Municipal Corporation, Dhebar Road, Rajkot
17	Protection to the down stream slope of combined approach embankment by boulder piching/sausage crates in apron etc from Ch. 21.095 to 22.800 Km. including construction of RCC Box Culvert "V" notch drain, catch pit, retaining wall and other ancillary works and protection of the up stream face of the embankment on the South Bank in connection with construction of Bogibeel Bridge Project. Agreement No. CON/Bogibeel/172 dated, 14-06-2010	The City Engineer (Special), Rajkot Municipal Corporation, Room No. 10, Harisinhji Gohil Bhavan, West Zone Office, B/h Big Bazar, 150 Ft. Ring Road, Rajkot



18	Construction of Railway Bridge across Vadodara-Jambusar (N.G.) Railway line at Rly. KM 2/3-4 in lieu of Rly Crossing No.2 between station Vishwamitri and Jambusar on 40.00 Mt. wide ring road at Kalali-Vadodara under jn NURM, on item rate basis Agreement dated, 05-05-2009	Executive Engineer, Vadodara Mahanagar Seva Sadan, Khanderao Market Building, Rajmahal Road, Vadodara-390001
19	Providing lowering laying & joining of PSc pipe 500 mm dia 12 Kg/Sq.cm. (Dilbahar ESR to Viran Circle Bhagwati circle towards Sardar Patel Institute) Agreement dated, 01-01-2009	Executive Engineer (Project) Bhavnagar Municipal Corporation, Bhavnagar

After perusal of these work contract/agreements it is clearly set out that the assessee is eligible for the deduction under Section 80IA(4) of the Income Tax Act, 1961. Thus, appeal filed by the Revenue being ITA No.2307/Ahd/2014 for Assessment Year 2010-11 is dismissed.

13. Now coming to ITA No.2308/Ahd/2014 for the Assessment Year 2011-12, the assessee filed return of income on 30.09.2011 thereby declaring income of Rs.17,19,43,640/- after claiming deduction of Rs.8,92,78,982/- under Section 80IA(4)(i) of the Act and the work contract involved was 31 in number which are with the various Government Agencies and are developed and maintained by the assessee company and no third party was involved in the same. The details for the said contracts/work contracts as well as the agreements are as follows: A.Y. 2011-12 (Pages 23 to 26 – CIT(A))

Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1	ROB	Construction of Railway Over Bridge across Vadodara-Jambusar (N.G.) Railway line at Rly. KM.2/3-4 in lieu of Rly. Crossing No.2 between station Vishwamitri and Jambusar on 40.00 mt. wide ring road at Kalali-Vadodara under JnNURM, on item rate basis. Agreement dated 05.05.09	10,88,49,600/-	1,11,98,237/-
2.	BOGIBEEL BRIDGE	Protection to the down stream slope of combined approach embankment by boulder pitching/sausage crates in apron etc. from Ch. 21.095 to 22.800 Km. including construction of RCC Box Culvert "V" notch drain, catch pit,	6,45,02,177/-	25,418/-

		retaining wall and other ancillary works and protection of the up stream face of the embankment on the South bank in connection with		
3.	ROB	Construction of Rob in lieu of level crossing on B.G. Railway line along Gondal Road and Mavdi Road, Rajkot dated 12.09.08	10,02,27,861/-	1.93,62,995/-
4.	BRIDGE	Construction of three lane flyover at Isanpur Junction across Narol-Naroda National High Way.	4,09,71,855/-	88,55,804/-
5.	BRIDGE	Construction of approaches for the railway over bridge across Ahmedabad – Mumbai B.G. Railway line at Rly. Km. 394/10-12 between station Vishwamitri and Vadodara including bridge across Vishwamitri River on 40.0 M wide Road connection Akota – Dandiya Bazar excluding Railway portion at Vadodara Agreement date 07.05.2010.	15,60,04,600/-	73,89,737/-
6.	BRIDGE	Design and construction of elevated road over KKV and Indira Gandhi Circle along Rajkot Ring Road – BRTS blue corridor Rajkot, Gujarat Agreement dated 10.11.2008	24,56,34,868/-	3,73,08,859/-
7.	Canal	Constructing Narmada Main Canal Slice No.16 Ch 433.647 km to 445.692 km Agreement dated 15.09.2004	1,84,37,642/-	12,93,736/-
8.	ROB	Construction of ROB in lieu of LC No.5/A on Ahmedabad - Himmatnagar MG Railway Line near Omkar Mill at Asharwa, Ahmedabad, Agreement dated 02.06.2007	2,24,79,754/-	78,02,954/-
9.	Pipe Line Work	Providing and pushing laying casting pipe at different locations of Railway crossing for Junagadh Water Supply Scheme.	23,22,233/-	7,43,245/-
10.	Pipe Line Work	EPC Turnkey work of providing, lowering and jointing of 1000/700/600 MM dia. BWSC/MC Transmission Main Incl. design and construction of water treatment plant, pumping machinery, ESR-sump etc. at Tarsamiya under Bhavnagar Water	2,41,41,974/-	93,57,002/-

		Supply Scheme based on Narmada Pipe Line Agreement dated 27.08.2007.		
11.	Pipe Line Work	Providing lowering laying and jointing DI Pipe Line Work ward 17-18 (RMC) Agreement dated 01.01.2006	5,92,248/-	3,17,760/-
12.	Pipe Line Work	EPC Turnkey project for work of providing, lowering and jointing of 1150 mm dia. M.S. Transmission Main Incl. design 7 construction of Water Treatment Plant, Pumping Machinery, ESR, GSR etc. at Raiyadhar, under Rajkot Water Supply Scheme Agreement dated 03.06.2007.	1,92,38,595/-	14,81,050/-
13.	Pipe Line Work	Design Build Contract with operation and maintenance for two years for bulk MS and DI Pipe line U/G Sump, Office Building, Compound wall and Pump House with canal off take arrangement for integrated Water Supply Scheme Phase-II, Part-I based on Sardar Sarovar Canal based Agreement dated 15.03.2008.	1,22,07,499/-	19,16,201/-
14.	Pipe Line Work	Providing lowering laying and jointing of PSc pipe 500 mm dia 12 kg/sq. cm (Dilbahar ESR to Viran Circle Bhagvati Circle towards Sardar Patel Institute) Agreement dated 01.01.2009.	59,26,913/-	7,12,226/-
15.	ROB	Rebuilding of Bridge No.401 (16 x 18.30 m + 1 x 20.4 m span) at km. 283/29-239/1 between Navsari and Maroli stations of Virar – Surat Section of Mumbai Division by constructing 18 x 18.30 in PSC girders on RCC pile foundations on permanent diversion Agreement dated 10.05.2005.	22,86,819/-	4,65,846/-
16.	ROB	Providing substructure on Pile Foundations for Br. No.96(11 x 30.50 m) through girder at Km.78/10-79/1, Bar. No.102 (2 x 18.30 m) Plate Girder at 82/8-9 Bro. No.103 (4 x 6.10 m) PSC slab at Km 83/12-13 Br. No.112 (3 x 50.5 m) through Girder at Km.90/11-97/1 between station Suskal & Puniyavant on Pratapnagar-Chhotaudepur section in connection	0.0	11,11,268/-

		with Gauge Conversion work of Pratapnagar-Chhotaudepur Section Agreement dated 23.03.2007.		
17.	BRIDGE	Construction of four lane flyover at Soni ni Chali junction at Junction across Narol-Naroda National High Way.	9,69,16,776/-	41,12,585/-
18.	BRIDGE	Construction of Four Lane Bridge across River Tapi joining Dabholi Village to Jahangirpura (Nr. Intake Well) in Surat City Agreement dated 26.06.2005.	7,00,25,131/-	9,26,359/-
Total....			99,07,66,545/-	11,43,81,212/-
In addition to the above infrastructure facilities, we have carried on following work of infrastructure facility in which net profit – income as earned was loss incurred.				
Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1	Bridge	Construction of high-level Bridge with approached road near village Bhaskarpura on Viramgam Lakhtar Road Agreement dated 15.03.2010	2,22,86,969/-	-1,87,950/-
2	Bridge	Dismantling and Reconstruction one Span of SHRB at Ch.3625 m of SBC Agreement dated 15.02.10.	28,19,483/-	-44,464/-
3	ROB	Construction of road under bridge by box pushing technique i.e., 1) Consisting of 2 nos. RCC boxes with internal dimensions (opening) of 8.4 m x 5.50 m each, under running railway track in lieu of level crossing No.7-Spl at Km.9/33-35 near Rajasthan Udyog Nagar and Azadpur Railway Station on DLI-UMB Section, 2) consisting of 2 nos. RCC boxes with internal dimensions (Opening) of 5.00 m x 3.00 m each, under running railway track in lieu of level crossing no.7-Spl at Km. 9/33-35 near Rajasthan Udayog Nagar and Azadpur Railway Station on DLI-UMB Section Tender Notice No.74-W/1/2/279/WA/CSB. Agreement No.74-W/1/2/279/WA/CSB dated 19.06.2009	10,34,02,691/-	-17,09,349/-
4	BRIDGE	Construction of flyover bridge at Parle	23,70,78,750/-	-48,80,489/-

		Point Junction on Surat – Dumas Road, Surat Agreement dated 24.10.2008		
5	Pipe Line Work	Supply, installation, testing & commissioning of 450 mm dia GRP Pipe Distract Rajkot (Jetpur Group) Agreement dated 23.03.10.	1,30,18,985/-	-10,32,848/-
6	Pipe Line Work	Providing & laying MS/DI Pipeline from Sarkhet-Gandhinagar Highway/Kali Branch Trunk Main Line to Tragad, Charodi, Jagatapur, Chenpur for Western Urban Area of AMC. Agreement dated 02.02.10.	4,61,55,762/-	-50,90,565/-
7.	Pipe Line Work	Construction, Implementation of intake well, water treatment plant, rising main RCC, ESR sumps and Distribution pipeline network including civil works based on Bhadar-II dam under Bhadar-II regional water supply scheme in Junagadh and Porbandar District on turnkey basis. Agreement dated 19.01.2004.	8,75,000/-	-8,602/-
8	Pipe Line Work	Construction of ESR – GSR work at work ward 17 (RMC) Agreement dated 27.08.2005	94,40,111/-	-92,813/-
9.	BRIDGE	Construction of foundation and sub structure (concrete) of Mahi Bridge No.226 at km 616/21-37 between stations Bhairogarh and Raoti on Godhra – Ratlam Section of Ratlam Division of Western Railway on permanent diversion.	1,67,28,384/-	-15,35,868/-
10	Bridge	Rebuilding of double line Bridge No.571 (3 x 18.30 m span) at Km 384/6-8 between Varnama – Makarpura Section on Surat-Vadodara Section, Double line Bridge No.681 (16 x 18.30 m span) at Km. 457/2-6 between Nadiyad – Gothaj stations and Double line Bridge No.686 (2 x 18.30 + 13.72 m span) at Km 462/6-8 between Gothaj and Mahemdabad Stations on Vadodara – Ahmedabad sections of Vadodara division and double line Bridge No.711 (3 x 18.30 +1 x 13.70 m span) at Km 483/20-26 between Geratpur – Vatva stations on Vadodara Ahmedabad Sections of	29,95,652/-	-86,318/-

		Ahmedabad division of Western Railway by providing RCC pile foundation, RCC sub structure and PAC superstructure on Permanent Division Agreement dated 03.12.2004.		
11	Bridge	Construction of Railway Over Bridge at Rly Culvert No.440 A Near Anjana Sewage Treatment Plant, Surat.	15,20,33,200/-	1,04,31,429/-
12	Bridge	Construction of Bridge at Majura Gate Junction, Branched Fly-Over Majura Gate, Kadiwala & Jail Gate Junction, Udhna Gate Junction on Ring Road at Surat Agreement dated 25.11.2004.	1,56,155/-	-1,535/-
Total..			60,69,91,142/-	-2,51,02,230/-

The CIT(A) has categorically allowed the deduction claimed by the assessee in respect of all the 19 projects thereby stating that the assessee itself has carried out all the infrastructure facility thereby developing the same as well as maintaining the same and, therefore, the claim is genuine and valid. Thus, appeal filed by the Revenue being ITA No.2308/Ahd/2014 for Assessment Year 2011-12 is dismissed.

14. Now coming to ITA No.3121/Ahd/2015 for Assessment Year 2012-13, the assessee company filed its return of income on 14.10.2010 thereby declaring total income of Rs.40,49,470/- after claiming deduction of Rs.21,76,52,892/- for the projects related to developing infrastructure in respect of Central Government, State Government, Government Corporations and the same were 19 in number from the total of 27 projects. The details for the said contracts/work contracts as well as the agreements are as follows: A.Y. 2012-13 (Pages 6 to 9 – CIT(A))

Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
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1.	BRIDGE	Construction of Approaches for the Railway Over Bridge Across Ahmedabad – Mumbai B.G. Railway Line at Rly. KM. 394/10-12 between Station Vishwamitri and Vadodara including Bridge across Vishwamitri River on 40.0 M wide Road connecting Akota – Dandiya Bazar excluding Railway Portion at Vadodara under SJMSVY on item rate basis	18,39,95,500/-	2,06,83,260/-
2.	BRIDGE	Construction of ROB in lieu of level crossing on B.G. Railway Line along Gondal Road and Mavdi Road, Rajkot.	16,79,98,411/-	3,89,46,042/-
3.	BRIDGE	Construction of elevated corridor from Swami Vivekanand Bridge to Gujarat College via. M.J. Library in Ahmedabad	29,51,13,659/-	6,03,71,317/-
4.	BRIDGE	Design and construction of elevated road over KKV and Indira Gandhi Circle along Rajkot Ring Road – BRTS blue corridor, Rajkot, Gujarat Agreement dated 10.11.2008	8,20,46,748/-	1,79,22,416/-
5.	ROB	Construction of ROB in lieu of LC No.5/A on Ahmedabad Himmatnagar MG Railway Line near Omkar Mil at Asharwa, Ahmedabad, Agreement dated 02.06.2007.	86,14,840/-	47,14,971/-
6.	BRIDGE	Construction of Flyover Bridge at Parle Point Junction on Surat Dumas Road, Surat Agreement dated 24.10.2008.	2,29,52,739/-	2,17,39,733/-
7.	Pipe Line Work	Providing and laying MS/DI pipeline from Sarkhej Gandhinagar Highway/Kali Branch Trunk Main Line to Tragad, Charodi, Jagatpur, Chenpur for Westers Urban Area of AMC. Agreement dated 02.02.2010.	2,72,74,616/-	27,09,610/-
8.	ROB	Construction of foundation and sub structure (concrete) of Mahi bridge no.226 at Km. 616/21-37 between stations Bhairogarh and Raoti on Godhra – Ratlam Section of Ratlam Division of Western Railway on permanent diversion.	0.00	92,71,509/-
9.	ROB	Providing substructure on Pile Foundations for Br. No.96(11 x 26.50 m) through girder at Km.78/10-79/1, Bar. No.102 (2 x 18.260 m) Plate Girder at 82/8-9 Bro. No.103 (4 x 6.10 m) PSC slab at Km 83/12-13 Br. No.112 (3 x 26.5 m) through Girder at Km.90/11-97/1 between station Suskal & Puniyavant on Pratapnagar-Chhotaudepur section in connection with Gauge Conversion work of Pratapnagar-Chhotaudepur Section Agreement dated 23.03.2007.	92,08,823/-	49,48,168/-
10.	Bridge	Construction of Railway Over Bridge at Rly. Culvert No.440 A Near Anjana Sewage	14,48,55,960/-	2,92,63,468/-

		Treatment Plant, Surat.		
11.	BRIDGE	Construction of Four Lane Bridge across River Tapi joining Dabholi Village to Jahangirpura (Nr. Intake Well) in Surat City Agreement dated 26.06.2005.	6,90,51,960/-	3,84,77,497/-
Total ...			1,01,11,13,256/-	24,90,47,911/-
In addition to the above infrastructure facilities we have carried on following work of infrastructure facility in which no net profit – income was earned but loss was incurred.				
Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1.	Bridge	Construction New Fly Over Bridge on 40 MTR. Road at Amitanagar Junction Vadodara	3,81,26,000/-	-81,65,509/-
2.	Bridge	Construction of high-level Bridge with approached road near village Bhaskarpura on Viramgam Lakhtar Road, Agreement dated 15.03.2010	2,87,90,687/-	-8,04,141/-
3.	BOGIBEEL BRIDGE	Protection to the down stream slope of combined approach embankment by boulder pitching/Sausage crates in apran etc from Ch 21.095 to 22,800 km including construction of RCC Box Culvert, “V” notch drain, catch pit, retaining wall and other ancillary works and protection of the up steam face of the embankment on the South Bank in connection with construction of Bogibeel Bridge Project Agreement No. CON/ Bogibeel/172 dated 14.06.2010.	3,96,62,491	-4,05,073
4.	ROB	Construction New Fly over bridge on Gotri Main Road at Harinagar Junction Vadodara	0.0	15,08,548/-
5.	BRIDGE	Work of Dismantling and Reconstruction one span of SHRB at ch.3625 m. of S.B.C.	3,65,953/-	-24,935/-
6.	ROB	Construction of Railway over Bridge across Vadodara-Jambusar (N.G.) Railway line at Rly KM2/3-4 in lieu of Rly. crossing No.2 between station Vishwamitri and Jambusar on 40.00 mt. wide ring road at Kalali-Vadodara under JnNURM, on item rate basis. Agreement dated 05.05.09.	5,83,70,403/-	-45,90,899/-
7.	ROB	Construction of ROB in lieu of LC No211/A on Mehsana – Vishnagar Link Road at 915 KM 13-14 and 6/0	10,47,66,232/-	-17,07,148/-
8.	BRIDGE	Construction of 2 nos. Road under bridge by box pushing technique i.e. consisting of 2 nos. of RCC boxes near Rajasthan Udyog Nagar and Azadpur Railway Station on DLI-UMB section.	1,06,83,486/-	-3,83,404/-
9.	Pipe Line Work	Supply, installation, testing & commissioning of 450 mm dia GRP Pipe Distract Rajkot (Jetpur Group) Agreement dated 23.03.10.	0.0	-13,40,708/-



10.	Pipe Line Work	EPC Turnkey work of providing, lowering and jointing of 1000/700/600 MM dia. BWSC/MC Transmission Main Incl. design & construction of water treatment plant, pumping machinery, ESR-sump etc. at Tarsamiya under Bhavnagar Water Supply Scheme based on Narmada Pipe Line Agreement dated 27.08.2007	14,60,260/-	-68,412/-
11.	Pipe Line Work	EPC Turnkey project for work of providing, lowering and jointing of 1150 mm dia. M.S. Transmission Main Incl. design & construction of Water Treatment Plant, Pumping Machinery, ESR, GSR etc. at Raiyadhar, under Rajkot Water Supply Scheme Agreement dated 03.06.2007.	9,11,250/-	-5,04,613/-
12.	Pipe Line Work	Construction of design build contract with operation and maintenance for 3 years for bulk MS and DI Pipe line U.G. Sump, Office Building, Compound wall 7 Pump House with canal off take arrangement for integrated Water Supply Scheme Phase-II (Part-A) based on Sardar Sarovar Canal based Dist: Surendranagar.	0.0	-16,20,752/-
13.	BRIDGE	Construction of Four Lane Flyover at Soni ni Chali Junction at Junction across Narol-Naroda national High Way.	0.0	-80,00,371/-
14.	BRIDGE	Construction of Railway Under Bridge in lieu L.C. No.522/A on Ahmedabad – Delhi B.G. Railway Line Near Unjha Town	3,66,66,014/-	-5,85,855/-
15.	BRIDGE	Construction of Winding of Bridge near Urmi School over Vishwamitri River	6,74,71,500/-	-16,84,731/-
Total ...			38,72,78,316/-	3,13,95,099/-

The CIT(A) has given detailed finding related to all the 19 infrastructure facilities in consonance with the order of the Assessment Year 2011-12. After verifying all the documents including that of the 19 infrastructure projects which are reproduced in para no.4.2 thereby giving the details of projects which yielded the profit and the project which incurred the losses. The CIT(A) dealt with the issues in consonance with the earlier Assessment Year but after looking to the same, it appears that the assessee's involvement as developer in the said infrastructure facilities was direct and maintenance and the risk factor was directly upon the assessee and the assessee was responsible solely for the same. Hence, the assessee is a developer in these works carried for different Government Agencies and, therefore, is eligible

for deduction under Section 80IA(4) of the Act. Thus, appeal filed by the Revenue being ITA No.3121/Ahd/2015 for A.Y. 2012-13 is dismissed.

15. Now coming to ITA No.1230/Ahd/2016 for A.Y. 2013-14, the assessee filed return of income on 07.10.2013 thereby declaring total income at Rs.5,56,92,800/- after claiming deduction of Rs.23,70,37,838/- under Section 80IA(4)(i) of the Act, under Section 80GGB of the Act amounting to Rs.65,00,000/- and Rs.25,500/- under Section 80G of the Act. The CIT(A) has categorically dealt with the infrastructure facility carried out by the assessee in respect of 30 projects including that of loss-making projects and profit earned projects and after following earlier Assessment Years, allowed the deduction. The details for the said contracts/work contracts as well as the agreements are as follows: A.Y. 2013-14 (Pages 6 to 8 – CIT(A))

Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1.	BRIDGE	Construction of Flyover Bridge on 40 m wide Ring Road at Amitnagar Vadodara	29,15,76,826.00	3,13,12,175.09
2.	BRIDGE	Construction of Fly Over Bridge at Evershine Circle Junction on Udhana – Magadalla Road, Surat	18,88,67,133.00	13,61,497.24
3.	BRIDGE	Construction of Four Lane Flyover between Jagdeo Path more to Sheikhpura More at Baily Road, Patna having length 2350 m (2 x 7.5 m carriage way without footpath) 350 m Approach road with retaining wall/R.E. wall and 2 x 2625 m Service Road with junction.	16,04,32,617.00	35,58,063.53
4.	BRIDGE	Construction of Rob in lieu of Level Crossing on B.G. Railway line along Gondal Road and Mavdi Road, Rajkot dated 12.09.08.	22,99,05,458.00	6,69,26,212.35
5.	BRIDGE	Construction of elevated corridor from Swami Vivekanand Bridge to Gujarat College via. M.J. Library in Ahmedabad City. Agreement dated 12.12.11.	29,55,29,883.00	5,00,92,991.18
6.	BRIDGE	Construction of three lane flyover at Isnapur Junction across Naroda-Narol Junction, Ahmedabad.	9,39,261.00	8,87,815.65
7.	BRIDGE	Construction of Railway over Bridge across Vadodara-Jambusar (N.G.) Railway line at Rly. KM. 2/3-4 in lieu of Rly. crossing No.2 between station Vishwamitri and Jambusar on 40.00 mt.	11,42,38,835.00	6,56,64,438.82

		wide ring road at Kalali-Vadodara under JnNURM, on item rate basis. Agreement dated 05.05.09.		
8.	BRIDGE	Construction of 2 x 2 lane split Flyover Bridge at Vishwakarma Junction Middle Ring Road crossing canal from Puna Jakatnakar to Simada for Surat BRTS Phase-II.	14,16,85,832.00	3,45,34,396.12
9.	BRIDGE	Supply, installation, testing & commissioning of 450 mm dia GRP Pipe Distract Rajkot (Jetpur Group) Agreement dated 23.03.10	2,94,13,148.00	28,00,553.57
10.	BRIDGE	EPC Turnkey work of providing, lowering and jointing of 1000/700/600 MM dia. M.S. dia. BWSC/MS Transmission Main Incl. design & construction of water treatment plant, pumping machinery, ESR, GSR etc. at under Bhavnagar Water Supply Scheme based on Narmada Pipe Line sources.	1,36,65,470/-	1,29,22,662.27
11.	ROAD	Widening & Str. of Mehsana Bodala Modhera Road Km. 0/0 to 25/200 Section 4/0 to 25/200	70,90,413.00	44,884.29
12.	ROAD	Construction of Mehsana Buye pass Km. 0/0 to 16/8	31,50,42,861.00	35,69,503.97
13.	ROAD	RESURFACE OF VARIOUS MAIN ROAD OF AMC RTO to Vadaj Circle, Income to Paldi, Vasana APMC Market	10,97,35,180.00	1,45,971.77
TOTAL			1,89,81,22,917.00	27,38,21,165.85
In addition to the above infrastructure facilities we have carried on following work of infrastructure facility in which no net profit – income was earned but loss was incurred.				
Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1.	BRIDGE	Construction of Approaches for the Railway Over Bridge Across Ahmedabad – Mumbai B.G. Railway Line at Rly. Km.394/10-12 between Station Vishwamitri and Vadodara including Bridge across Vishwamitri River on 40.0 M wide Road connecting Akota – Dandiya Bazar excluding Railway Portion at Vadodara Agreement dated 07.05.2010.	4,57,70,340.00	-31,35,937.46
2.	BRIDGE	Construction of high-level bridge with approached road near village Bhaskarpura on Viramgam Lakhtar Road, Agreement dated 15.03.2010	6,37,261.00	-11,897.74

3.	BRIDGE	Protection to the down stream slope of combined approach embankment by boulder pitching/Sausage crates in apran etc from Ch 21.095 to 22.800 km. including construction of RCC Box Culvert, "V" notch drain, catch pit, retaining wall and other ancillary works and protection of the up steam face of the embankment on the South Bank in connection with construction of Bogibeel Bridge Project Agreement No. CON/ Bogibeel/172 dated 14.06.2010.	1,21,80,607.00	-3,83,333.39
4.	BRIDGE	Construction of a major Bridge including approaches across river "Demi" on missing link of Wankaner Amarsar Mitana Road District Rajkot.	2,23,10,089.00	-18,01,137.23
5.	BRIDGE	Construction of Fly Over Bridge at Gotri Main Road Harinagar Junction Vadodara.		-2,54,667.68
6.	BRIDGE	Construction of ROB in lieu of LC No.211-A on Mehsana-Visnagar Link Road at KM915/13-14 & 1/6-7	9,22,86,189.00	-8,58,053.60
7.	BRIDGE	Construction of Road under bridge by box pushing technique i.e. 1) consisting of 2 nos. of RCC boxes with internal dimensions (opening) of 8.4 m x 5.50 m each, under running railway track in lieu of level crossing No.7-Spl at Km.	12,81,986.00	-81,865.12
8.	BRIDGE	Construction of ROB in lieu of L.C. No.5/A on Ahmedabad - Himmatnagar MG Railway Line near Omkar Mil at Asharwa, Ahmedabad, Agreement dated 02.06.2007.	16,52,329.00	-73,809.20
9.	BRIDGE	Construction of foundation and sub structure (concrete) of Mahi bridge no.226 at Km. 616/21-37 between stations Bhairogarh and Raoti on Godhra – Ratlam Section of Ratlam Division of Western Railway on permanent diversion.	1,33,97,245.00	- 10,12,689.51
10.	BRIDGE	Construction of Railway Over Bridge at Rly. Culvert No.440 A Near Anjana Sewage Treatment Plant, Surat	3,42,72,825.00	-1,46,38,683.43
11.	BRIDGE	Construction of Four Lane Flyover at Soni ni Chali Junction at Junction across Narol-Naroda National High Way.	1,01,42,538.00	-7,01,067.51
12.	BRIDGE	Construction of Approaches for Railway under bridge in lieu of L.C. No.200 A – on Ahmedabad – Delhi B.G. Railway Line Nr, Unjha Town.	3,76,23,165.00	3,58,078.50
13.	BRIDGE	Providing & laying MS/DI pipeline from Sarkhej Gandhinagar Highway/Kali Branch Trunk Main Line to Tragad,	39,79,834.00	-3,40,731.81

		Charodi, Jagatpur, Chenpur for Western Urban Area of AMC. Agreement dated 02.02.2010.		
14.	PIPE LINE	Engineering, Procurement and commissioning (EPC) Contract for Engineering procurement and construction (EPC) contract for construction of Pumping Stations at Patan and Kalyana and Supplying and laying 1650 mm dia (OD) M.S. pipeline from Patan to Dindrol, Dist. Patan.	46,76,04,245.00	-1,05,58,080.49
15.	PIPE LINE	EPC Turnkey project for work of providing, lowering, laying & jointing of 1150 mm dia. M.S. Transmission Main Incl. design 7 construction of Water Treatment Plant, Pumping Machinery, ESR, GSR etc. at Raiyadhar, under Rajkot Water Supply Scheme Agreement dated 03.06.2007.		-6,42,731.00
16.	PIPE LINE	Design Build Contract with operation and maintenance for two years for bulk MS & DI pipe line U/G Sump, Office Building Compound Wall and Pump House with canal off take arrangement for integrated water supply scheme phase-II, part-I based on Sardar Sarovar Canal based Agreement dated 15.03.2008.	6,00,000.00	-12,03,087.87
17.	ROAD	MODEL ROAD WORK AT DIFFERENT AMC ZONE	4,20,31,166.00	-7,27,475.93
		TOTAL	78,57,69,819.00	3,67,83,327.46

From the perusal of the records and the tender agreements including work contract and letter of intent, it appears that the development of infrastructure facility including maintenance and risk factor in these contracts as well is directly upon the assessee and the whole sole responsibility is that of the assessee and no third party was involved. Hence, appeal of the Revenue being ITA No.1230/Ahd/2016 for the A.Y.2013-14 is dismissed.

16. Now, coming to ITA No.1620/Ahd/2017 for A.Y. 2014-15, the assessee filed return of income on 29.11.2014 thereby declaring total income at Rs.2,77,83,343/- after claiming deduction of Rs.22,78,73,567/- under Section 80IA(4)(i) of the Act and Rs.1,76,576/- under Section 80G of the Act. In this Assessment Year the project involved were that of 34 projects including that of projects which having earned profits and projects which have incurred losses. The details for the said contracts/work contracts as well as the agreements are as follows: A.Y. 2014-15 (Pages 5 to 7 – CIT(A))

Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1.	Bridge	Construction of Fly Over Bridge at Akota Dandia Bazar at Baroda	4,05,91,431/-	3,84,95,851/-
2.	Bridge	Construction of Fly Over Bridge at Evershine Circle, Bhatar, Char Rasta Junction on Udhna-Magdalla Road, Surat	5,19,21,894/-	12,99,533/-
3.	Bridge	Construction of four lane Fly Over between Jagdao Path to Shakepura at Bailey Road, Patna Bihar	92,48,50,182/-	1,75,14,258/-
4.	RCC Box Culvert	Construction of RCC Box Culvert "V" notch drain Catchpit in connection with construction of Bogybill project bridge of North-East Frontier Railway, Assam	59,15,746/-	29,747/-
5.	Bridge	Construction of major bridge and approaches across River Demi, Dist. Rajkot	2,07,14,805/-	12,67,176/-
6.	Minor Bridges	Construction of various minor bridges, pitching, toewall, side drain etc. on Virangam-Samakhali of Western Railway	54,89,818/-	82,156/-
7.	Bridge	Construction of widening of existing of Swami Vivekanand Bridge, Gujarat College Bridge Work	12,46,21,177/-	3,33,65,577/-
8.	Bridge	Construction of major bridge over River Khari, Vadsar, Naliya	4,86,96,281/-	21,92,728/-
9.	Road	Widening and strengthening of Mehsana-Godala-Modhera Road	19,21,15,268/-	34,89,938
10.	Road	Construction of Mehsana Bye Pass	54,57,38,614/-	1,34,61,373/-
11.	ROB	Construction of ROB on Mehsana Visnagar Link Road	2,19,20,160/-	1,10,228/-
12.	Road	Development of Model Road Phase-II North Zone, Ahmedabad	18,85,72,597/-	21,49,694/-
13.	Pipeline	Providing and laying MS/DI pipeline Chharodi-Jagatpur, Ahmadabad	8,10,815/-	9,775/-
14.	Bridge	ROB Sabarmati & Chandlodia- Ranip AMC, Ahmedabad.	30,99,240/-	25,73,529/-
15.	Road	Resurface of various main road of AMC, Ahmedabad.	6,44,136/-	9,680/-
16.	Bridge	Construction of Railway Over Bridge at Anjna Sewage Treatment Plant, Surat.	5,35,83,928/-	4,38,62,825/-
17.	SMC	Construction of Barrage protection and other work for Sant Sarovar (Indroda Recharge Scheme across River Sabarmati)	84,89,86,099/-	3,43,98,123/-
18.	Bridge	Construction of bridge across River Tapi Rander Jilani, Surat	13,45,59,844/-	1,09,76,669/-
19.	Bridge	Construction of ROB on Railway between Udhna & Sachin	12,06,75,576/-	29,43,609/-
20.	Bridge	Widening of River Bridge at Urmi School, Vadodara	2,27,38,803/-	61,46,596/-
21.	FOB	Construction of Split Fly Over Bridge at Vishwakarma Junction for Surat BRTS Phase-II	20,51,79,350/-	3,70,69,290/-

22.	Road	Construction and maintenance of rural road under PMGSY, Palanpur	2,46,54,604/-	20,91,640/-
23.	Bridge	Bridge No.571/681/686/711 of Western Railway between Varnama-Makarapura on Surat-Baroda line	1,05,16,956/-	90,46,649/-
24.	Bridge	Construction of Tena Khadi Olpad Bridge and missing link construction and upgradation of existing roads at Surat District	27,25,000/-	1,29,038/-
TOTAL				26,27,15,682/-
In addition to the above infrastructure facilities we have carried on following work of infrastructure facility in which no net profit – income was earned but loss was incurred.				
Sr. No.	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)
1.	Bridge	Akota Steel Girder, Western Railway Baroda	17,75,41,828/-	-62,35,127/-
2.	Bridge	Amitnagar Junction Fly Over Bridge of VMC	2,58,04,659/-	-1,04,78,762/-
3.	Bridge	Kalali Over Bridge Work of VMC	8,87,02,569/-	-62,14,577/-
4.	Bridge	Lakroda Bridge Work	4,15,306/-	-8,293/-
5.	Pipeline	Pipeline Work 2150 Dia on KRBMC, Surat	81,02,582/-	-1,54,208/-
6.	Pipeline	Pipeline Work, Bhavnagar	60,83,603/-	-52,87,374/-
7.	Pipeline	Pipeline Work, Patan-Dindrol-Kalyana Work	42,01,85,085/-	-61,06,891/-
8.	Bridge	Railway Bridge No.226 MP	37,32,475/-	-93,205/-
9.	Bridge	Railway Bridge No.96/102/103/112	21,85,907/-	-2,23,098/-
TOTAL				-3,47,60,955/-

The CIT(A) has decided the case relying upon earlier Assessment Years. After verifying the records, it appears that the infrastructure facility which yielded the profit has directly developed by the assessee company and also maintained thereafter including the risk factors. Thus, the assessee is a developer as envisaged under Section 80IA(4) of the Act and hence appeal of the Revenue being ITA No.1620/Ahd/2017 for A.Y. 2014-15 is dismissed.

17. Now coming to ITA No.1673/Ahd/2019 for A.Y. 2016-17, the assessee filed return of income on 17.10.2016 and revised return on 28.10.2017 thereby declaring net income of Rs.2,73,96,750/- after claiming deduction of Rs.29,80,28,049/- under Section 80IA(4)(i) of the Act. In the present Assessment Year, the infrastructure facility projects involved were that of 38 in number which includes loss making projects as well as profit yielded projects. The details for the said contracts/work contracts as well as the agreements are as follows: A.Y. 2016-17 (Pages 5 to 7 – CIT(A))

Sr. No	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)	Status
1.	RCC Road Work Bridge	Bopatpur Varanasi RCC Road Work Bridge	10,77,19,368/-	34,01,395/-	New Work
2.	Pipeline	Kotarpur Narmada Canal Pipeline Work AMC	39,10,43,143/-	1,06,99,165/-	New Work
3.	Pipeline Work	Mangrol Junagadh Pipeline Work	45,21,44,296/-	2,50,06,670/-	New Work
4.	Road Work	MPRDC Road Work Package P-II	18,61,80,523/-	1,12,27,953/-	New Work
5.	Bridge Work	Narmada River Bridge Work	1,94,73,363/-	3,19,425/-	New Work
6.	Pipeline Work	Pipeline Work Tapi District Kanja	3,93,67,626/-	15,86,783/-	New Work
7.	Pipeline Work	Pipeline Work Tapi District Valod	2,74,86,524/-	11,07,895/-	New Work
8.	Pipeline Work	Pipeline Work Tapi District Zankhari	3,90,68,507/-	15,74,727/-	New Work
9.	Bridge Work	Piyush Complex Pandesara Bridge Work	5,07,70,102/-	15,38,681/-	New Work
10.	Bridge	RVNL Bhildi & Deodar Package-II	11,41,72,658/-	34,60,212/-	New Work
11.	Bridge	RVNL Sabarmati Koth Gangod Package-I	1,15,91,982/-	3,51,316/-	New Work
12.	Bridge	RVNL Samakhali Kidiyanagar Package-I	16,82,55,723/-	50,99,299/-	New Work
13.	Bridge	Steel Girder Bridge Botad Package-III RVNL	10,33,04,724/-	13,50,482/-	New Work
14.	Tank	Sarva Talao Village Tank, Patan	81,81,643/-	22,147/-	New Work
TOTAL			171,87,60,182	6,67,46,153	

**(B) DETAILS OF TURNOVER AND NET PROFIT U/S.80IA IN RESPECT OF OLD WORK**

Sr. No	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)	Status
1.	Bridge	Akota Steel Girder W. Railway Bridge Work	35,75,413/-	32,07,932/-	Work Completed
2.	Bridge	Akota Dandia Bazar Bridge Work VMMS	1,00,13,325/-	97,56,050/-	Work Completed
3.	FOB	Anuvrat BRTS FOB work, Surat	33,51,67,111/-	34,54,509/-	Work Continued
4.	Jetty at	Bhavnagar Jetty at New	3,72,19,338/-	26,95,537/-	Work



	New Port	Port GMB			Continued
5.	Earth Work in Bridge	Earth Work in Bridge Viramgam Samakhiyali	94,08,873/-	1,91,055/-	Work Continued
6.	River Bridge	Demi River Bridge Work, Rajkot	1,08,238/-	1,115/-	Work Completed
7.	ROB	Gothan ROB with approaches, Surat	27,48,89,663/-	28,33,243/-	Work Continued
8.	Bridge	Kalali Over Bridge Work VMC	90,86,669/-	75,31,369/-	Work Completed
9.	Work at Okha Port	Okha Steel Sheet Piled at Okha Port	2,66,05,608/-	37,39,646/-	Work Continued
10.	Road Work	PMGSY Road Work Package No.0416 Palanpur	2,65,35,395/-	27,28,019/-	Work Completed
11.	Road Work	PMGSY Road Work Package No.7130 Jhalod	18,79,33,341/-	1,05,85,381/-	Work Completed
12.	Railway Over Bridge	Ranip AMC Railway Over Bridge Work, Ahmedabad	7,81,32,481/-	6,26,016/-	Work Continued
13.	Bridge	Tapi Bridge Work Jilani, Surat	72,10,92,981/-	16,51,26,639	Work Continued
14.	Bridge	Tena Khadi Olpad Bridge, Surat	34,82,82,126/-	1,05,55,327/-	Work Continued
15.	ROB	Udhna-Sachin Bhestan ROB Work SMC	10,23,58,568/-	1,98,56,699/-	Work Continued
16.	ESR-GSR Bedi Work	WTP, ESR-GSR Bedi Work Rajkot	4,18,65,678/-	4,31,503/-	Work Continued
17.	Intrekwell	Dodla Intrekwell Work GMSS	8,06,82,800/-	10,56,063/-	Work Continued
18.	River Dam	Kodinar Dam Singoda River Gir Somnath	14,11,17,628/-	65,34,710/-	Work Continued
19.	Pipeline	Pipeline Work Sukhbadar Dam, Bhavnagar	9,69,65,405/-	33,97,599/-	Work Continued
20.	Bridge				
TOTAL			258,36,25,496	25,59,70,902	

**(C) DETAILS OF TURNOVER AND NET LOSS U/S.80IA IN RESPECT OF OLD WORK**

Sr. No	Nature of Work	Name of Work	Work Receipts (Rs.)	Net Profit (Rs.)	Status
1.	ROB	Bihar Baily Road Bridge Work	45,17,37,535/-	1,72,48,716/-	Work Completed
2.	Bridge	Bridge No.60 & 68 Western Railway	2,46,99,266/-	32,65,516/-	Work Continued
3.	Pipeline	Pipeline Work Patan Dindrol Kalyana Work	5,16,36,742/-	41,09,161/-	Work Continued

4.	Road Work	PMGSY Road Work Package No.7126 Fatepura & 7130 Zhalod	8,68,41,316/-	65,613/-	Work Completed
TOTAL			61,49,14,859/-	2,46,89,006/-	

The CIT(A) has dealt with this issue in similar lines of Assessment Year 2011-12 to 2014-15 and no new distinguishing facts emerges in the present Assessment Year which has been pointed out by the Ld. DR. Hence, appeal of the Revenue being ITA No.1673/Ahd/2019 for A.Y. 2016-17 is dismissed.

18. In the combined result, all the nine appeals filed by the Revenue are dismissed.

Order pronounced in the open Court on this 13<sup>th</sup> day of August, 2024.

*Sd/-*  
**(NARENDRA PRASAD SINHA)**  
Accountant Member

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 13<sup>th</sup> August, 2024**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*