IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI

BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No. 5026/DEL/2016
Assessment Year: 2011-12

ACIT, Circle-2(1), New Delhi.	Vs	M/s Air India SATS Airport Services Pvt. Ltd. A-63, IGI Airport Road, NH-08, New Delhi-110037. **PAN:AAICA4279L**
APPELLANT		**RESPONDENT**
Assessee represented by	Sh. Percy Pardiwalla, Adv., Sh. Mayur Kapoor, CA; Sh. Ashish R. Safi, CA; & Sh. Kripa Ray, CA	
Department represented by	Sh. P. Praveen Sidharth, CIT(DR)	
Date of hearing	03.08.2023	
Date of pronouncement	01.11.2023	

O R D E R

PER ANUBHAV SHARMA, JM:

The Revenue has come in appeal against the order dated 15.07.2016 passed by the Commissioner of Income Tax (Appeals)-I, New Delhi (hereinafter referred as "learned First Appellate Authority" or in short "FAA"), in Appeal no. 432/1415, for the assessment year 2011-12, arising out of the assessment order dated

30.01.2015 u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred as the "Act"), passed by the Dy. Commissioner of Income-tax, Circle-2(1), New Delhi (hereinafter referred in short as "Ld. AO").

2. Facts, in brief, are that assessee company was incorporated on 20.04.2010 and is engaged primarily in the business of providing ground handling and cargo handling services at Indian airports. As per the details available on the record, SATS Ltd., Singapore and Air India Ltd. (AIL) entered into a joint venture agreement dated 16.04.2010 for setting up the joint venture company and providing ground & cargo handling services (business division) at Indian Airports. Accordingly, SATS and AIL incorporated the assessee company on 20.04.2010 for the purpose of undertaking of the ground handling & cargo handling services at various Airports in India in accordance with the Cabinet approval. In accordance with the Joint Venture

Agreement, the 'ground handling services' and 'cargo handling services' business carried out by AI-SATS (unincorporated JV) inclusive of all assets and liability was transferred to the newly established company on a slum exchange basis to the company. The business has been transferred from 1st August, 2010 (the transfer date) vide 'business transfer confirmation agreement' (BTA Agreement) between AIL, SATS and the company executed on 30.03.2011.

The activities carried out by AIL or SATS through the AI-SATS (unincorporated

JV) in relation to the ground handling services at Bangalore and Hyderabad airport and Cargo handling services and Bangalore Airports are stated to be carried out by the company since the transfer date. The assessee for rendering the ground & cargo handling services at Airport had claimed deduction u/s 80IA of the Act, 1961.

3. The AO was not satisfied with its claim and show caused the assessee to explain as to how its business falls in the category of infrastructure facility u/s 80IA because 80IA (4) only covers Airport and not cargo handling etc. AO observed that since the agreement is not directly with the Government of India, as required by Section 80-IA, and the agreement is with BIAL, so also benefit of Section 80IA shall not be eligible.

4. On behalf of assessee, relying various judicial pronouncements, it was submitted that the 'Cargo handling' falls in the definition of 'infrastructure facility' and further with regard to the agreement with Bengaluru International Airport Limited ('BIAL') it was submitted that BIAL has entered into a Concession Agreement with the Government of India *('GOI')* for developing, operating and maintaining the Bangalore airport. The GOI had granted BIAL the exclusive rights for development, operation, maintenance and management of the Bangalore airport. Further, the Concession Agreement authorizes BIAL to grant 'service provider rights' to any person for carrying out the development and other activities originally entrusted on it. Accordingly, BIAL granted 'service provider rights' for developing the cargo handling facility, providing cargo and ground handling services at the Bangalore airport to the JV partners by way of an agreement.

4.1 Subsequently in accordance with the Joint venture agreement, necessary Cabinet approval was communicated vide its press release dated 23rd February

2009 and upon receipt of approval from Foreign Investments Promotion Board on

31st March 2010, the business of providing cargo and ground handling services was succeeded by the assessee. The said business was effectively transferred from 1 August 2010 to the assessee. Consequently, all the rights granted by BAIL to JV

Company were transferred to the assessee with effect from 1st August 2010. Since 1 August 2010, the assessee carries on business of operating and maintaining of air-cargo facility at Bengaluru air port in India in accordance with the rights provided by BIAL. Thus it was claimed that GOI has granted rights of development, operation etc, to BIAL by way of the Concession agreement and has also given the authority to BIAL to further grant such rights to any other person. It submitted that it would be difficult for GOI to enter into contract with each and every developer developing the relevant Airport facility. Accordingly, GOI has allowed BIAL to grant service provider rights to any person for carrying out the development and other activities entrusted on BIAL. Thus, the agreement with the assessee to grant the rights to perform the service of cargo and ground handling facility should be considered as an agreement with GOI via BIAL.

4.2 Further, pursuant to the concessional agreement, the assessee has been vested with all rights and obligations with respect to the cargo and ground handling operations from BIAL and is independently responsible for all activities carried on

by them. Consequently, the assessee company who is assigned the right to develop, operate and maintain the air-cargo facility will be eligible to deduction under section 80-IA of the Act.

5. However, learned AO was not satisfied and concluded that the company had come into existence in violation of clause (i) to sub-section (3) of Section 80-IA and concluded that assessee company is nothing but reconstitution/ reconstruction of the joint venture which was already being carried out by Air India SATS Airport services (JV), in the capacity of an unincorporated joint venture, which was formed on 27.07,2006 and owned by Air India Ltd. and SATS Ltd., Singapore. Further, learned AO observed that assessee company has been formed by transfer of machine and plant previously used by joint venture and thus clause (i) of subsection (3) of Section 80-IA of the Act was violated.

5.1 Then, the learned AO concluded that the assessee company does not fulfill all the essential conditions of Sub-section (4) of Section 80-IA of the Act, as it is not a company registered in India or owned by consortium of such companies.

5.2 Learned AO also observed that since assessee company had not entered into agreement with Central Government for the eligible business, the case of assessee is not covered by conditions of Section 80-IA.

5.3 Learned AO concluded that ground handling and Cargo handling services at Airport are not covered in the activity of maintaining or developing, operating and maintaining Airport.

5.4 Learned AO also took note of the fact that erstwhile joint venture had not made any claim u/s 80-IA whose business was transferred to assessee company on going concern basis and in the relevant assessment year i.e. 2011-12 also the joint venture has shown income but no deduction u/s 80-IA has been claimed in respect of income shown for the part period 1.4.2010 to 31.7.2010. Accordingly, deduction u/s 80-IA of Rs. 23,90,03,420/- was disallowed.

6. Further, the learned AO examined the question of reconciliation of TDS for each head of expenses and with regard to concession fees, found that a sum of Rs. 11,65,38,217/- has been debited to P&L A/c for which assessee admitted that tax has been deducted at source on payment of Rs. 6,44,37,848/-. As with

regard to remaining Rs. 5,21,00,369/-, assessee claimed that Rs. 1.39 crores arises in transaction with GMR, Hyderabad, for which TDS certificate Nil was filed. Assessee had claimed that remaining amount of Rs. 3.82 crores was of provisional nature FY 2010-11 which was reversed on September, 20, 2011 and actual bill expenses were booked and TDS is deducted thereon. Learned AO took it as an admission that no tax at source had been deducted while making provision of Rs. 3.82 crores in the year under consideration.

6.1 The assessee company relied on the accounting standard and accounting policy of the assessee company and submitted that amounts were not quantifiable, and determined on best estimate basis and provision were reversed when the actual bills were raised. However, learned AO did not accept the plea and disallowed Rs.

3.82 crores u/s 40(a)(ia) read with section 200 of the Act.

7. In appeal, before learned CIT(A) the assessee succeeded on both the counts, against which the Revenue is in appeal raising following grounds:

"1. The Ld. CIT(A)has erred in law and on facts in directing the AO to allow deduction u/s 80IA of income Tax without appreciating the following factual position.

(i) The assessee company is a joint venture which was formed by Air India Ltd. and SATS Ltd., Singapore and thus it is nothing but a reconstitution/reconstitution of the same joint venture for carrying out the same business activity.

(ii) As per 80IA(4) clause (i) of the Act, the enterprise should be owned by a company registered in India where as the assessee company is formed by M/s Air India Ltd. an India Company and M/s SATS Ltd., a Singapore based company and thus one of the owner or participant of the consortium is not a company registered in India.

(iii) Deduction u/s 80IA is allowable for certain basic infrastructure facilities and not for providing utility services whereas assessee is engaged in the business of providing ground handling and cargo handling services at Indian Airport which activities are not covered within the meaning of explanation referred to section 80IA.

2. The Ld. CIT(A) erred in law and on facts in deleting addition of Rs. 3,82,00,000/ on account of disallowance u/s 40(a)(ia) of the Income Tax Act.

3. The appellant craves leave for reserving the right to amend, modify, alter, add or forego any *ground(s) of appeal at any time before or during the hearing of this appeal.*

8. Heard and perused the records. The Ground-wise findings are as follows.

9. **Ground no 1 with sub-grounds;** After taking into consideration the material on record and the submissions, we are of the considered opinion that ground no. 1 along with its sub-grounds are based on common facts and can be conveniently disposed of together avoiding cost of repetition. At the outset learned Senior Counsel submitted that the issue with regard to provision of ground handling and Cargo handling services at Airport being covered under the activities of maintenance of Airport, is now a duly settled preposition of law and learned CIT(A) has rightly relied the judgment in the case **of Menzies Aviation Bobba**

(Bangalore) Pvt. Ltd. in ITA no. 1160/Bang/2012, which has been confirmed by Hon'ble Karnataka High Court on 25.01.2021 vide ITA no. 186 of 2016.

9.1 Learned DR, however, resisted the same, submitting that the nature of activity of maintaining the Airport is one where technical facilities connected with the flying of aircrafts is concerned and ground activities like Cargo handling do not fall in the category of maintenance of Airport.

10. Further Ld. Sr. Counsel submitted that there is no requirement that the share holders of an Indian Company, as mentioned in Section 80-IA(4)(i)(a), should also be Indian companies. For this, reliance was placed on the judgment of Chennai Tribunal in the case of **PSA Sical Terminals Ltd. vs. ACIT, ITA no. 1604 to 1607/Mds./2012 order dated 06.12.2012**.

11. On the other hand, learned DR took the Bench across the assessment order pointing out how learned AO has examined every aspect meticulously to conclude that the assessee was incorporated in the manner that it is only an reorganized business set up. It was submitted that assessee company has not entered into direct agreement with the Government of India. He also pointed out that erstwhile joint venture was not claiming the exemption. It was submitted that learned CIT(A) has relied the Hon'ble Karnataka High Court judgment without taking into

consideration the facts were distinguishabl.

12. Now appreciating the aforesaid, the first and foremost thing to be decided is whether the cargo handling facility which includes storage, loading and unloading is an infrastructure facility for the purpose of Section 80-IA of the

Act. This aspect is actually no more res-integra, before Tribunal and in fact in an order of Coordinate Bench, in which one of us (JM) was on the bench, vide **ITA No. ITA No. 8301/Del/2019; Acit, Circle- 5(2), New Delhi vs Celebi Delhi Cargo Terminal decided on 24 August, 2023,** the issue has been considered and decided against the Revenue holding that air cargo handling facility fall into the scope of infrastructure facility. In that case too Ld. AO was not satisfied with the deduction u/s 80IA as it considered the Cargo Services rendered by the assessee company to be not covered for the benefit of Section 80IA of the Act. Ld. CIT(A) had deleted the disallowance of deduction u/s 80IA of the Act following finding in assessee's own case in ITA no. 3376/Del/2017 order dated 18.02.2019 for A.Y. 2012-13. It will be appropriate to reproduce here in below the relevant findings of CIT(A) in that case, which were approved in co-ordinate Bench order;

6.1. The appellant has submitted that these contentions are supported by the decisions of the Hyderabad ITAT in the case of Ocean Sparkle Ltd Vs Deputy Commissioner of Income Tax 155 Taxman 133, and in the case of Hyderabad Menzies Air Cargo P.
Limited vs. DCIT at ITA No 421, 422 and 423/Hyd/2015 for AYS 2009-10 to 2011-12 and at ITA No 1094/Hyd/2016 for AY 2012-13, and of the Bangalore Tribunal in the case of ACIT vs. M/s Menzies Aviation Bobbe (Bangalore) Pvt. Ltd., at ITA No 1160/Bang/2012. The Karnataka High Court in the case of Ms. Flemingo Dutyfree Shops P

Ltd in W.P. No. 14215 of 2006 dated 19.12.2008 has considered the functions as well as various aspects relating to Bangalore International Airport Ltd. (BIAL) for coming to the conclusion that BIAL is a statutory body. The Hon'ble Court has held that providing duty free shops in the BIAL is in the nature of statutory functions/public functions for the convenience of the public. "All the facilities provided by BIAL, be it a state, lessee, or entity, performs statutory functions in the Airport," The said decision has been followed by the Bangalore Tribunal in the case of Menzies Aviation Bobba (Bangalore) Pvt. Ltd. (supra).

6.2 The facts of the appellant's case are similar to that of Menzies Aviation Bobba (Bangalore) Pvt. Ltd and Hyderabad Menzies Air Cargo P. Ltd which have entered into an agreement with BIAL and GHIAL respectively for Air Cargo facility at Bangalore and Hyderabad airport, Hence, respectfully following the decision of the Karnataka High Court in the case of Flemingo Dutyfree (supra) and the decision of the Bangalore Tribunal in the case of ACIT vs. M/s. Menzies Aviation Bobba (Bangalore) Pvt. Ltd. (supra) which has held the agreement between that assessee and BIAL granting the assessee the concession to operate and maintain the cargo facility to be a valid agreement for the purposes of section 80IA(4), it is held that the appellant has entered into an agreement with a statutory body being DIAL for operation and maintenance of an Infrastructure facility i.e. cargo facility at Delhi Airport. Therefore the appellant has satisfied the condition laid down In section 80IA(4)(i)(b).

6.3 Besides, the appellant has taken permissions from the office of the Commissioner of Customs (Import & General) and the Ministry of Civil Aviation to enable it to carry on the business of operation and maintenance of the cargo facility at IGIA, New Delhi. As held by the Madras High Court in the case of CIT v A.L. Logistics (P) Ltd. 55 taxmann.com 283 such approvals obtained From the government authorities would be regarded as an agreement with the government for the purposes of section 801A(4)(i)(b). Considering the aforesaid legal position, I am of the view that the second condition of section 80IA(4) is satisfied

in the appellant's case and accordingly, the said contention of the appellant is upheld.

12.1 We are of the considered view that learned AO has fallen in error in considering Airport as a facility standing in isolation and giving a very restrictive interpretation to the scope of 'developing, operating and maintaining' Airport. Airport is a facility for transportation of passengers or cargo or both at the same time. The passengers may also travel along with their baggage and cargo may be accompanied by people handling that cargo. Thus the facilities of Airport is not restrict to the fixed structure or equipment connected with the Aircrafts' maintenance, their running, flying or landing alone. The functionality of the Airport arise from all the facilities which bring utility or add utility to the premises, convenience to passengers, crew, ground staff. Facilities like cargo handling, ground handling, announcement crew, security, check-in counter, baggage management facility, the Airport crew, airlines crew, aircraft crew facility etc. collectively and independently use the premises, the fixed structures, the equipments etc. The developing, operating and maintaining Airport, therefore, encompasses all these activities which are incidental or supplemental to the transportation of passengers or cargo or both together. These facilities of various kind may be provided by one company or

different companies but in any way they operate in consortium and having interdependence. Learned AO has fallen in error in observing that different companies have developed the running of Banglore Airport and the assessee is merely providing utility services beyond the scope of Airport for the purpose of Section 80-IA. Thus, on the basis of aforesaid decision, the Bench is inclined to hold that ground handling and cargo handling services provided by the assessee are covered within the meaning of Explanation referred to

Section 80-IA and assessee is entitled to claim the benefit of same.

12.2 Then the assessee has come into existence not by reconstitution or reconstruction of the joint venture of Air India Ltd. and SATS Ltd. Singapore on its own, rather it was at the initiation of the Government of India that the assessee came into existence and there is no rebuttal by way of any enquiry by Ld.AO, to the submissions of assessee that the Cabinet had given an approval of the establishment and functionality of assessee. The copy of letter dated 16th March, 2009 from the Ministry of Aviation, Government of India addressed to Chairman and Managing Director, Air India Ltd. is made available at page no. 112 and 113 of the paper book and same shows that on 23rd February, 2009 the Cabinet in its meeting had approved the setting off of joint venture of Air India with SATS for ground and cargo handling activities at Indian Airports. The

letter describes as to how the workforce, assets and equipments shall be evaluated in the joint venture company. It specifically make a direction of getting the company incorporated under the Companies Act, 1956. It was also provided that assets and equipments would be transferred to the joint venture company after approval of this ministry. We are of firm view that such approval of Cabinet by all means amounts to approval of incorporation of assessee under SPRHA and Ld. CIT(A) has duly taken cognizance of this letter to set aside the findings of the Ld. Assessing officer that there was absence of an agreement with the Central Government. There is no fault in the conclusion of ld. CIT(A) as the SPRHA entered into by BIAL with Air India and SATS, dated 16.05.2006, the copy of which is available in the paper book from page no. 114 to 191, specifically opens with the recitals that in pursuant to the concession agreement, the Government of India has granted BIAL the inclusive rights to carry out the development, design, financing, construction, commissioning, maintenance, operation and management of the Airport, in accordance with terms contained therein and that the concession agreement recognizes that BIAL may, subject to the concession agreement, grant service provider rights to any person for carrying out aforesaid activities on such terms and conditions as BIAL may determine are appropriate. Accordingly, on the

basis of aforesaid tenders were invited for the cargo services. The SPRH agreement of AI and SATS with BIAL, at page no. 123 of the paper book has an important recital No. 1.3 which provides that in furtherance of agreement, the SPRH was under obligation to get incorporated a joint venture company under the Companies Act, 1956 and this recital further describe the liability of SPRH for subscription of shares by AI and SATS equally and that SPRH has right to transfer this agreement to the newly incorporated JVC by way of novation of agreement. This leaves no doubt in the mind of this bench that BIAL had delegated Authority from the Government of India to enter into SPRH agreement and the assessee is a natural child of this alliance. Ld. CIT(A) has not fallen in error in accepting that BIAL is statutory body as held by Hon'ble Karnataka High Court in the case of **M/s.**

Flemingo Duty-Free Shops P. ltd. Therefore, there was no substance in the allegation of Ld. AO that the basic condition provided in Section 80IA(iv)(i)(b) is not fulfilled. This was also the view of Banglore Tribunal in the case of **M/s. Menzies Aviation (supra)** as duly appreciated by ld. CIT(A).

12.3 Then it comes up that Ld. CIT(A) has duly appreciated the fact that Ld. AO had fallen in error in applying provision of Section 80IA(iii) with regard

to allegation of the assessee company being a mere reconstitution and reconstruction of unincorporated JV by taking into consideration that the said provision is not applicable to the assessee company claiming benefit by way of infrastructural facility of the nature of Airport. Ld. CIT(A) has also duly appreciated the fact that assessee is company incorporated India and owns the infrastructural facility and Ld. AO has fallen in error in alleging violation of the condition of Section

80IA(iv)(i)(a). In this context, as relied by Ld. Sr. Counsel in the case of M/s. PSA Sical Terminals (supra), laying down that there is distinction between the company and the share holders, as in the case of that assessee also the company equity was subscribed by three companies and the Tribunal had considered the fact that being a registered company independently holding the assets was entitled to benefit u/s 80IA.

12.4 This also takes care of the allegation of the ld. AO that earlier joint venture was not taking the benefit of Section 80IA as that was for the reason that the earlier joint venture was not company incorporated Indian and was merely an Association of person which was not entitled for reduction u/s 80IA.

Thus, we are determine the ground no. 1 along with sub-grounds against the appellant Revenue.

13. **Ground No. 2:** At outset we agree with the submission of Ld. Sr. Counsel that as ground no. 1 on deduction under section 80IA is decided in the assessee's favour and it is held that the assessee is entitled to a deduction under section 80IA of the Act, then, any increase in the assessee's income as a consequence of the disallowance would be offset, since the increased income would also be eligible for deduction under section 80IA. In this regard, the reliance is rightly place by him on CBDT circular no. 37/2016 wherein the CBDT has accepted the position that when there are specific disallowances in the assessment / appeal proceedings leading to enhanced business profits, the deduction under Chapter VI-A shall be admissible on such enhanced business profits. Accordingly, the issue raised in grounds of appeal no. 2 will be rendered wholly academic.

14. Still, for ending controversy for all purposes, it comes up that on merits Ld.

Sr. Counsel has submitted that the concession fee was not debited in favour of BIAL unless invoice was raised after taking into consideration certain aspects regarding sale of scrap, parking fees, foreign exchange gain etc., which were uncertain and disputed. It was submitted that therefore on the basis of best estimate provision was made for concession fees. Creation of provision was necessary as actual turnover was more than projected turnover and liability had to be created as per mercantile system of accounting. In the year, provision of Rs. 3,82,00,000/- was reversed and expenses were booked as per the final invoice received in September, 2011 and taxes were duly deducted at source.

14.1 It was also submitted that infact in the present case, section 194C of the Act cannot have any application since no work has at all been carried out by BIAL for the assessee. If at all it is the assessee who has carried out work. BIAL has simply charged a concession fee as consideration for the rights it has granted the assessee by virtue of the SPRH agreement.

14.2 It is further submitted that in subsequent years, namely, assessment year 2012-13 and 2013-14, the said provision is disallowed only on the ground that it is a contingent liability. In other words, the issue about section 40(a)(ia) is

not raised. The relevant extract of the assessment order for AY 2012-13 and AY 2013-14 were relied by Ld. Sr. Counsel. It was submitted that thereafter in subsequent assessment years, no disallowance of the provision is made. A copy of the assessment order for AY 2014-15 was relied in that context.

15. Learned DR, however, relied the findings of learned AO and relied the

Banglore Bench order in case of **IBM India (P) Ltd. V ITO(TDS) LTU, Bangalore (2015) 59 taxmann.com 107** and Delhi Bench order in **ITA No 5347/Del/2012 Inter Globe Aviation Ltd V ACIt order dated 07/01/2019** to submit that the provision is made by present assessee under the specified head, provision is also made to on certain basis thereby ascertaining the amount. It is not the case of the assessee that it has made an ad hoc provision. The payee is identified. Therefore, according to Ld. DR, the tax is required to be deducted on the year-end provisions made by the assessee which are ascertained liabilities.

16. After giving thoughtful consideration to the matter on record and the contentions we are of the view that the credit contemplated in sub-section (2) of section 194C is one that enables the person who has carried out the work to make a claim for the sum. The provision of Rs.3,82,00,00,000/-, as made by assessee did not as such create a debt in favour of BIAL as the concession fee did not arise out of any contract performed by BIAL but was more in the form

of royalty with uncertainty of actual amount due and therefore no income can be said to have accrued or arisen to BIAL.

16.1 Further, the methodology adopted for estimation of turnover / profits and subsequently creating the year-end provision and reversing the same in next financial year, remains the same in all subsequent years. Thus, given the fact that in AY 2014-15 the Department has now accepted that the disallowance is not required to be made under section 40(a)(ia) in respect of the year end provisions for concession fee, same sustains the claim of asseessee.

17. The reliance as placed by Ld. Sr. Counsel on the decision of the Hon'ble Karnataka High Court in **Toyota Kirloskar Motor (P.) Ltd. vs. ITO [2021] 128 taxmann.com 266** also supports the case of assessee as therein year end provisions were made for expenses on estimate basis in respect of which bills were yet to be submitted. The provisions were reversed upon receipt of invoice and expenses were booked as per the invoices and taxes were deducted there from. The Hon’ble High Court referred to the principle laid down in **CIT v. Shoorji Vallabhdas & Co. 46 ITR 144 (SC)** that if income does not result at

all, there cannot be a levy of tax even though a book entry is made. Thus ground is determined against the appellant Revenue.

18. As a sequel to the aforesaid determination of the grounds against the appellant Revenue, the **appeal is dismissed.**

Order pronounced in open court on 01.11.2023.

Sd/-	**Sd/-**
(M. BALAGANESH)	**(ANUBHAV SHARMA)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

MP/Binita

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT, NEW DELHI

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