

Label	Sentences
Fact	At the time of the assessment proceedings, the Assessee submitted a revised computation of income by revising its claim of deduction under Section 80IA of the Act.
Issue	The Income Tax Appellate Tribunal (hereinafter the Tribunal), upheld the decision of the Appellate Authority on the issue of deduction under Section 80IA.
Arguments of Petitioner (AoP)	Mr. Arijit Prasad, learned Senior Counsel appearing on behalf of the Revenue, submitted that Section 80AB of the Act contemplates deductions in respect of incomes against income of the nature specified in the relevant section.
Arguments of Respondent (AoR)	In response, the Assessee supported the order passed by the Appellate Authority which was upheld by the Tribunal and the High Court.
Reasoning	As stated above, Section 80AB was inserted in the year 1981 to get over a judgment of this Court in Cloth Traders (P) Ltd. (supra).
Decision	For the aforementioned reasons, the Appeal is dismissed qua the issue of the extent of deduction under Section 80IA of the Act.
None	Clause 11(b) reads as follows 11.

Table 1: Example sentences for each label.