

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री जॉर्ज माथन, न्यायिक सदस्य एवं
श्री ए. मोहन अलंकामणी, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER, AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1310/Mds/2017
निर्धारण वर्ष /Assessment Year: 2010-11

M/s.Working Women's Forum India,
85, Bhimasena Garden Road,
Mylapore,
Chennai – 600 004.

Vs. The Dy. Commissioner of
Income Tax (Exemptions)-I,
Chennai.

[PAN: AAATW 0003 B]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Mr.S.Sridhar, Adv.

प्रत्यर्थी की ओर से /Respondent by

: Mr.N.Madhavan, ACIT

सुनवाई की तारीख/Date of Hearing

: 16.01.2018

घोषणा की तारीख /Date of Pronouncement

: 16.01.2018

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

ITA No.1310/Mds/2017 is an appeal filed by the assessee against the Order of the Commissioner of Income Tax (Appeals)-17, Chennai, in ITA No.284/13-14/CIT(A)-17 dated 29.03.2017 for the AY 2010-11.

2. Mr. N.Madhavan, ACIT, represented on behalf of the Revenue and Mr. S.Sridhar, Adv., represented on behalf of the assessee.

3. It was submitted by the Ld.AR that the only issue in the assessee's appeal was against the action of the Ld.CIT(A) in disallowing the depreciation in the case of the assessee who is entitled to the exemption u/s.11 of the Act holding that there was a double deduction. It was a submission that the issue is squarely covered by the decision of the Hon'ble Supreme Court in the case of Rajasthan Gujarati Charitable Foundation, Poona, in Civil Appeal No.7186 of 2014 dated 13.12.2017.

4. In reply, the Ld.DR vehemently supported the order of the AO and the Ld.CIT(A)

5. We have considered the rival submissions. As we have noticed that the issue in regard to the depreciation in the case of assessee entitled to the exemption u/s.11 is squarely covered by the decision of the Hon'ble Supreme Court in the case of Rajasthan Gujarati Charitable Foundation, Poona, in Civil Appeal No.7186 of 2014 dated 13.12.2017. Respectfully following the decision of the Hon'ble Supreme Court, the AO is directed to grant the assessee, the claim of depreciation.

6. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the Open Court on January 16, 2018 at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

(A. MOHAN ALANKAMONY)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: January 16, 2018.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF