

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH 'SMC', KOLKATA**

**[Before Shri P.M. Jagtap, AM]**

**I.T.A. No. 2182/Kol/2017**  
Assessment Year: 2011-12

***M/s. Samar Singh Jayaswal (P) Ltd.....Appellant***  
***27-B Camac Street, 7<sup>th</sup> Floor,***  
***Kolkata - 700 016.***  
***[PAN: AAECs 3399 D]***

***Income Tax Officer Kolkata.....Respondent***  
***Ward No. 8(4),***  
***P-7, Chowringhee Square,***  
***Kolkata - 700 069***

**Appearances by:**

*Shri Subash Agarwal, Advocate appearing on behalf of the Assessee.*  
*Shri D.C. Mondal, Addl. CIT appearing on behalf of the Revenue.*

Date of concluding the hearing : May 29, 2018

Date of pronouncing the order : July 06, 2018

**ORDER**

This appeal filed by the assessee is directed against the order of Ld. CIT (Appeals) – 3, Kolkata dated 18.08.2017 and the solitary issue involved therein relates to the disallowance of Rs. 1,22,177/- made by the A.O. and confirmed by the Ld. CIT(A) on account of depreciation.

2. The assessee in the present case is a company which filed its return of income for the year under consideration on 29.09.2011 declaring income of Rs. 4,25,986/- under the head income from business and profession. While processing the said return under section 143(1) of the Act, the claim of the assessee for depreciation as made in the said return amounting to Rs. 1,77,256/- was disallowed on the ground that the relevant details of the assets were not

furnished by the assessee. On appeal, the Ld. CIT(A) confirmed the said disallowance made on account of depreciation on the ground that the schedule of depreciation giving the relevant details was not furnished by the assessee even during the course of appellate proceedings. Aggrieved by the order of the Ld. CIT(A), the assessee has preferred this appeal before the Tribunal.

3. I have heard the arguments of both the sides and also perused the relevant material available on record. As submitted by the learned counsel for the assessee, the schedule of depreciation giving all the relevant details was furnished by the assessee in the tax audit report itself and the authorities below therefore were not justified in disallowing the claim of the assessee for depreciation for want of the relevant details. He has also invited our attention to the copy of the said schedule of depreciation placed at page no 13 and 14 of the paper book to show that all the relevant details in support of its claim for depreciation were furnished by the assessee. The learned DR on the other hand has contended that the A.O. may be given an opportunity to verify the said details before allowing the claim of the assessee for depreciation. I find merit in this contention of the learned DR. The impugned order of the Ld. CIT(A) is accordingly set aside and the matter is restored to the file of the A.O. for considering the claim of the assessee for depreciation afresh on merit after verifying the relevant details furnished by the assessee in the tax audit report.

**4. In the result, the appeal of the assessee is treated as allowed for statistical purpose.**

Order Pronounced in the Open Court on 6<sup>th</sup> July, 2018.

Sd/-  
(P.M. Jagtap)  
ACCOUNTANT MEMBER

**Dated: 06/07/2018**  
Biswajit, Sr. PS

Copy of order forwarded to:

1. M/s. Samar Singh Jayaswal (P) Ltd., 27-B Camac Street, 7<sup>th</sup> Floor, Kolkata – 700 016.
2. ITO Ward 8(4), P-7, Chowringhee Square, Kolkata – 700 069.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. P.S. / H.O.O.  
ITAT, Kolkata