

**आयकर अपील[य अधकरण, अहमदाबाद ँयायपीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**'D' BENCH, AHMEDABAD**  
**BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT**  
**AND**  
**Ms MADHUMITA ROY, JUDICIAL MEMBER**

अपील सं./ITA No.1934/Ahd/2017  
&नधाण वष/Asstt. Year:2014-2015

D.C.I.T, Circle 1(1)(1), Ahmedabad.	Vs.	Aakash Oil Field Services Pvt. Ltd., 52-B, New York Tower-A, Nr. Thaltej Cross Road, Thaltej, S.G. Highway, Ahmedabad-380054.  PAN: AADCA4550D
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(Applicant)	(Responent)
Revenue by :	Shri Krishna Murari, CIT.D.R,
Assessee by :	Shri S.N. Divatia, A.R

सुनवाई क ताराख/Date of Hearing : 14/06/2019  
घोषणा क ताराख /Date of Pronouncement: 25/06/2019

**आदेश/O R D E R**

**PER Ms MADHUMITA ROY, JUDICIAL MEMBER:**

The instant appeal preferred by the Revenue is directed against the order dated 20.06.2017, passed by the Learned Commissioner of Income Tax(Appeals)-1, Ahmedabad ( in short òLd.CIT(A)ö ), arising out of the order dated 14.10.2016 passed by the D.C.I.T, Circle-1(1)(1), Ahmedabad under section 143(3) of the Income Tax Act, 1961( hereinafter referred to as ò the Actö) for the Assessment Year 2014-15 whereby and whereunder the disallowance of excess depreciation at the rate of 30% instead of 15% on vehicle to the tune of Rs.76,58,022/- made by the Assessing Officer has been deleted.

2. The brief facts leading to this case is this that upon verification of the depreciation chart furnished with the return of income by the assessee it was found that the assessee claimed depreciation at the rate of 30% on trucks and truck mounted equipments. The AO was of the view that the vehicle on which depreciation at the rate of 30% was claimed were not used for hiring i.e only used for purpose of business of giving the same on rent. The assessee carrying on the business of providing vehicles and other equipments on rent to the parties like ONGC Ltd. Western Region, SPC Reliance Essar Selan, JTI etc. A show cause was also issued upon the assessee as to why the excess depreciation claimed should not be restricted to 15% as the vehicles has not been used for the purpose of business of running the same on hiring. The submission made by the assessee was not found acceptable and ultimately the Assessment was finalized upon making addition of Rs.76,58,022/- on excess claimed of depreciation by restricting it to 15%.

3. It also appeared from the records that the "Ld.CIT (A)" while allowing the appeal preferred by the assessee relied upon the order passed by his predecessor in assessee's own case for the Assessment Year 2012-14. It also appears that in assessee's own case the issue was decided in favour of the assessee by the Co-ordinate Bench in ITA No.3207/Ahd/2014 dated 23.08.2017; copy whereof was also submitted by the Ld.AR at the time of the hearing of the instant appeal. The Ld.AR therefore, prayed for the confirmation of such deletion of addition made by the "Ld.CIT (A)".

4. On the other hand the Ld.DR, failed to controvert such contention made by the Ld.AR.

5. We have heard the respective parties, perused the relevant materials available on records including the order passed by the Co-ordinate Bench In ITA No.3207/Ahd/2015 dated 23.08.2017; the relevant portion whereof is as follows:

*“...4. During the course of appellate proceedings before us, the "Ld.Dr, supported the order of Assessing Officer whereas the "Ld.AR reiterated the submissions made before the lower authorities and relied on the order of Ld.CIT(A).*

*5. We have heard the rival contentions and perused the material on record. The assessee was engaged in the business of providing Oil field related equipments like pumping units, air compressor, DG sets and tankers on hiring basis. The assessee has been hiring the vehicles to parties namely Oil & Natural Gas Corporation Ltd.(ONGC), Joshi Technologies International (JTI), Gujarat State Petroleum Corporation Ltd.(GSPC) etc. The work orders demonstrate that the assessee has carried out hiring activities and same reflected in the Contract receipt. After considering these facts and the detailed findings of the Ld.CIT(A) we do not find any reason to interfere in his decision. Therefore, the appeal of the revenue is dismissed...”*

Respectfully, following the decision of the Co-ordinate Bench in assessee's own case, we find no infirmity in the order passed by the authorities below so as to warrant interference. The ground of appeal preferred by the Revenue is thus, devoid of any merit, hence dismissed.

6. In the result, the appeal filed by the Revenue is dismissed

**Order pronounced in the Court on 25/06/2019 at Ahmedabad.**

**-Sd-  
(PRAMOD KUMAR)  
VICE PRESIDENT**

**-Sd-  
(Ms MADHUMITA ROY)  
JUDICIAL MEMBER**

(True Copy)

Ahmedabad; Dated 25/06/2019

Manish