

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCH 'A', AHMEDABAD**

[Coram: Justice P P Bhatt, President, and Pramod Kumar, Vice President]

ITA No.619/Ahd/2018
Assessment Year: 2013-14

**Asstt. Commissioner of Income-tax
Circle 1(1)(1), Vadodara.**

.....Appellant

Vs

**Gujarat Green Revolution Co. Ltd.,
P.O. Fertilizernagar,
Vadodara.
[PAN : AABCG 0798F]**

.....Respondent

Appearances by

O.P. Sharma, for the appellant

Ms. Amrin Pathan, for the respondent

Date of concluding the hearing : August 13, 2019
Date of pronouncement : October 14, 2019

O R D E R

PER PRAMOD KUMAR, VP :

By way of this appeal the Assessing Officer has challenged correctness of the order dated 29.12.2017 passed by the learned CIT(A)-1, Vadodara in the matter of assessment under section 143(3) read with section 147 of the Income Tax Act, 1961 for the assessment year 2013-14 on the following grounds :-

- 1) *On the facts and in the circumstances of the case and in law, the ld. CIT(A) erred in deleting the addition made by AO on issue of claim of depreciation u/s.32 of the Income Tax Act, 1961 without considering the fact on record as the assets were retired from the active use and the amount was required to be reduced from such block of assets and depreciation claimed on such assets by the assessee should not be allowed.*
- 2) *On the facts and in the circumstances of the case and in law, the ld. CIT(A) erred in deleting the entire disallowance made on account of unspent grant without appreciating the AO's findings in the assessment order u/s.143(3) r.w.s. 147of the Income Tax Act, 1961.*

- 3) *On the facts and in the circumstances of the case and in law, the ld. CIT(A) erred in deleting the addition made by AO on disallowance on account of Excess Depreciation claimed on Software Licenses without considering the decision of Hon'ble ITAT, Delhi in the case of Sony India (P) Ltd. Vs. Addl. CIT(ITAT, Del) 141 TJ 432."*

2. As regards ground nos.1 & 2, learned counsel for the assessee invited our attention to the order dated 13.05.2019 passed by a co-ordinate bench of this Tribunal in assessee's own case for the assessment years 2009-10, 2011-12 & 2012-13 wherein identical issues are said to have been decided in favour of the assessee. We were thus urged to dismiss the grievances raised by the learned appellant Assessing Officer as the issue has been concluded in favour of the assessee by the aforesaid co-ordinate bench decision.

3. Learned Departmental Representative fairly accepts that the issues in appeal are fully covered by the co-ordinate bench decision but he relies upon the order of the Assessing Officer, nonetheless.

4. Having heard the rival submissions and having perused the material on record, we see no reasons to take any other view of the matter than the view so taken by the co-ordinate bench. Respectfully following the same, we approve the finding of the authorities below and decline to interfere in the matter. We thus dismiss the grounds raised by the Assessing Officer.

5. Now we take up ground no.3 of the appeal. Learned Departmental Representative fairly agreed that this issue is also now covered in favour of the assessee by a Special Bench decision in the case of Amway India Enterprise vs. DCIT, 111 ITD (SB) 112. We, therefore, see no reasons to interfere in the matter on this count either. We approve the finding of the authorities below and decline to interfere in the matter. This ground is also thus dismissed.

6. In the result, appeal filed by the Assessing Officer is dismissed. Pronounced in the open court today on the 14th October, 2019.

Sd/-
Justice P P Bhatt
(President)

Sd/-
Pramod Kumar
(Vice President)

Ahmedabad, dated the 14th day of October, 2019

Copies to:

<i>(1)</i>	<i>The appellant</i>	<i>(2)</i>	<i>The respondent</i>
<i>(3)</i>	<i>CIT</i>	<i>(4)</i>	<i>CIT(A)</i>
<i>(5)</i>	<i>DR</i>	<i>(6)</i>	<i>Guard File</i>

By order

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Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad