

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'B' BENCH : Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member
And
Shri Mohan Alankamony, Accountant Member**

**ITA No. 30/Hyd./2019
Assessment Year: 2014-15
&
ITA No. 39/Hyd./2019
Assessment Year: 2014-15**

M/s Clinsync Clinical Research P Ltd.
16-11-740/9/7/32
Gaddiannaram
Dilsukhnagar
Hyderabad

Vs. ITO, Ward 1(4)
Hyderabad

PAN: AAEECC3366N
(Appellant)

(Respondent)

For Assesse: Sh. K.C.Devdas, AR.
For Revenue: Sh. A.S.Sant, D.R.

Date of Hearing : 07/11/19
Date of Pronouncement : 15/11/19

ORDER

Per Smt. P. Madhavi Devi, J.M.

Both are appeals filed by assessee for A.Y. 2014-15 against the order of CIT(A)-1, Hyderabad dated 03.09.2018.

2. At the time of hearing, the Ld.Counsel for the assessee submitted that by mistake two appeals were filed by assessee against the same order, therefore, ITA 39/Hyd/19 may be dismissed on account of duplication.

2.1. Thus, ITA 39/Hyd/19 is dismissed as not maintainable.

3. As regards ITA 30/Hyd/19 is concerned, we find that there is only one ground of appeal against the disallowance of depreciation of Rs.32,69,430/-.

3. The Ld.Counsel for the assessee submitted that the AO had disallowed the depreciation on the assets added to the block during the year, on the ground that assessee has not furnished the details of the additions made to the fixed assets. He submitted that the assessee had filed relevant material before the CIT(A), who called for the remand report from the AO and the AO has submitted remand report on 19.07.2018 stating that assessee has submitted documentary proof in support of additions to fixed assets amounting to Rs.2,35,39,875/- during the FY 2014-15, which are found to be in order, and, therefore the CIT(A) may consider the claim of depreciations of Rs.32,69,430/-. The Ld.Counsel for the assessee submitted that all relevant details were filed before the AO during remand proceedings as observed by the AO, but the CIT(A) has not considered the same and has again confirmed the disallowance. He submitted that the CIT(A) ought to have considered all the relevant material filed before the AO. He has filed before us as evidence, a chart of additions to fixed assets to the tune of Rs.2,35,39,875/- and submitted that this is the evidence filed before the AO. We are not satisfied with the said evidence. The Ld.Counsel for the assessee submitted that he had filed the copies of invoices etc. but the CIT(A) has erroneously held that no details are filed.

3.1. However, we find that the assessee has only filed a chart and no other details before us, we are not able to accept the contention of the assessee in toto. Therefore, we deem it fit and proper to direct the assessee to file all relevant details before the CIT(A) and if such material is filed, the depreciation on such additions to fixed assets shall not be disallowed.

4. In the result, this issue is set aside to the file of CIT(A) with an opportunity to assessee to file relevant material before the CIT(A).

5. In the result, ITA No.39/H/19 is dismissed being infructuous and ITA no.30/Hyd/19 is allowed for statistical purposes.

Pronounced in the open Court on 15th November, 2019.

Sd/-

Sd/-

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

(P. MADHAVI DEVI)
JUDICIAL MEMBER

Dated: 15th November, 2019

**GMV*

Copy to:-

1. M/s Clinsync Clinical Research P Ltd., H.No. 16-11-740/9/7/32, Gaddiannaram, Dilsuknagar, Hyderabad 500 060.
2. The ITO, Ward 1(4), Hyderabad.
3. The CIT(A)-1, Hyderabad
The Pr.CIT-1, Hyderabad
5. The DR, ITAT, Hyderabad
6. Guard File

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| 1. | Draft dictated on | 07/11/19 |
| 2. | Draft placed before the author | 13/11/19 14/11/19 |
| 3. | Draft placed before the second Member | |
| 4. | Draft approved by second Member | |
| 5. | Approved Draft comes to SrPS | |
| 6. | Kept for Pronouncement | 15/11/19 |
| 7. | File sent to Bench Clerk | |