

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Sh. Amit Shukla, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 4997/Del/2015 : Asstt. Year : 2012-13

ACIT, Circle-6(1), New Delhi	Vs	Clixxo Broadband Pvt. Ltd. 130/13 (20A), New No. G-117, Gazipur, Delhi-110096
(APPELLANT)		(RESPONDENT)
PAN No. AACCC1160E		

Assessee by : Ms. Monica Ghai, CA

Revenue by : Dr. Sohail Malik, Sr. DR

Date of Hearing: 05.11.2020

Date of Pronouncement: 10.11.2020

ORDER

Per Amit Shukla, Judicial Member:

The present appeal has been filed by the revenue against the order of the Id. CIT(A)-2, New Delhi, dated 30.04.2015.

2. Following grounds have been raised by the assessee:

"1. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the addition of Rs. 1,60,60,250/- on account of excess depreciation.

2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in directing to allow depreciation on EPABX machines @ 60% considering as computer peripherals ignoring that the assessee itself claimed depreciation @ 15% upto assessment year 2009-10 on EPABX machines."

3. At the outset, it was brought to the notice of bench by the Id. AR that the assessee has filed application under the "Direct Tax Vivad se Vishwas Act 2020" and has already submitted Form 1 and 2.

4. Keeping in view the exercise of option by the assessee to opt for the scheme, the appeal of the revenue is being dismissed as infructuous with liberty to revenue to approach the Tribunal in case the "Form 3" has not been issued by the designated authority.

5. In the result, the appeal of the revenue is dismissed.
Order Pronounced in the Open Court on 10/11/2020.

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 10/11/2020

Subodh/Binita

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Amit Shukla)
Judicial Member

ASSISTANT REGISTRAR