

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)
(THROUGH VIDEO CONFERENCING)**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:-6376/Del/2018
(Assessment Year: 2015-16)**

Usha Mehra, B-57, Defence Colony, New Delhi-110024	Vs.	ACIT Circle – 6 (1) New Delhi
APPELLANT		RESPONDENT
PAN No: AAAPM0723C		

Assessee By : Shri Amarnath, Advocate
Revenue By : Shri Umesh Takyar, Sr. DR

Per Anadee Nath Misshra, AM

(A) This appeal by Assessee is filed against the order of learned Commissioner of Income Tax(Appeal)- 20, New Delhi, dated 30/07/2018 for Assessment Year 2015-16.

Grounds taken in this appeal of Assessee are as under:

- 1 *The order of the learned Commissioner of Income Tax (A) is arbitrary, against law and facts on record.*
- 2 *That having regard to the facts and in the circumstances of the case, Td. CIT (A) Has erred in law and on facts in confirming the action of the respondent ion making disallowance of Rs. 3,55,248/- on account of excess depreciation claimed, more so when such amount depreciation was claimed @ 100% on Books, being annual publication in accordance with as per rule 5 read with Appendix -1.*

3 *That in any case and in any view of the matter, action of Ld. CIT (A) in confirming the action of Respondent in making disallowance of Rs. 3,55,248/- on account of excess depreciation claimed, is bad in law and against the facts and circumstances of the case.*

4 *That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts on not reversing the action of Respondent to initiate the penalty proceedings separately u/s 271 (1) (c) of the Income Tax Act, 1961 for furnishing the inaccurate particulars of income*

5 *That the above grounds of Appeal are without prejudice to each other.*

6 *That the appellant reserve its right to add, alter, amend or withdraw any ground of appeal either before or at the time of hearing of this appeal.*

(B) At the time of hearing, the learned Authorized Representative ("Ld. AR", for short) for the Assessee informed us that the assessee has opted for settlement of the disputes covered in this appeal under Vivad Se Vishwas Scheme, 2020 ("VSVS", for short). The learned AR as well as the Learned Senior Departmental Representative ["Ld. Sr. DR, for short] submitted before us that this appeal may be allowed to be withdrawn and may be dismissed on account of the aforesaid VSVS. After due consideration, we are of the opinion that this appeal has become infructuous on account of the assessee opting for VSVS; and the assessee's appeal accordingly is hereby allowed to be withdrawn on account of the aforesaid VSVS. In view of the foregoing, and as both sides are in agreement to this, this appeal having become infructuous, is being dismissed, having been withdrawn by the appellant assessee.

(B.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the

aforesaid VSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal, in accordance with law.

(C) In the result, this appeal is dismissed.

This order was orally pronounced on 22nd November, 2021 in Open Court, in the presence of representatives of both sides, after conclusion of the hearing. Now this order in writing is signed today on 23.11.2021.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 23/11/21
(NEHA)

Copy forwarded to:

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

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	23.11.2021
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	