IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH, NEW DELHI (THROUGH VIDEO CONFERENCING]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 5660/DEL/2019 [A.Y 2014-15]

The Addl. C.I.T Special Range -03 New Delhi	Vs.	Delhi Airport Metro Express Ltd Reliance Center, 2nd Floor, C–Wing, Maharaja Ranjit Singh Marg, New Delhi PAN: AACCD 8459 R
(Applicant)		(Respondent)

Assessee By	:	None
Department By	:	Shri Yagyasaini Kakkar, CIT-DR

Date of Hearing	**:**	**24.01.2022**
Date of Pronouncement	**:**	**24.01.2022**

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the Revenue is preferred against the order of the ld. CIT(A) -3, New Delhi dated 02.05.2019 pertaining to Assessment Year 2014-15.

2. The solitary grievance of the Revenue is that the ld. CIT(A) erred in deleting the disallowance of Rs. 1,35,85,30,780/- made by the Assessing Officer on account of depreciation claimed.

3. None appeared on behalf of the assessee and the ld. DR moved an application seeking adjournment intending to file paper book and placing reliance on 51 Taxmann.com 214 [Bom] in the case of North Karnataka Expressway Ltd.

4. We do not find any reason to adjourn the appeal qua the findings of the ld. CIT(A) which read as under:

> "4.2 I have considered the facts of the case and the submissions made by the ld. counsel for the assessee. It is observed that on similar issue, appeal has been allowed in favour of the appellant by the ld. CIT(A) in Assessment Years 2012-13 and 2013-14 after following the decision of the Hon'ble ITAT Delhi in the case of the appellant itself in Assessment Year 2011-12 which was upheld by the Hon'ble Delhi High Court. Respectfully following these orders in earlier years and keeping in view the principle of consistency and the fact that there is no change in facts, the addition made by the

Assessing Officer is deleted and the grounds of appeal are allowed."

5. As can be seen from the above, this is not the first year of claim of depreciation and in the earlier years, the depreciation has been allowed as mentioned in the findings of the ld. CIT(A). We, therefore, do not find any reason to interfere with the findings of the ld. CIT(A). Ground raised by the Revenue stands dismissed.

6. In the result, appeal of the Revenue in ITA No. 5660/DEL/2019 is dismissed.

The order is pronounced in the open court on 24.01.2022.

Sd/-	**Sd/-**
[KUL BHARAT] **JUDICIAL MEMBER**	**[N.K. BILLAIYA]** **ACCOUNTANT MEMBER**

Dated: 24th January 2022.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. 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	
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	