

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER

ITA No. 7943/DEL/2018 [A.Y. 2011-12]

ITA No. 5878/DEL/2018 [A.Y. 2012-13]

ITA No. 5879/DEL/2018 [A.Y. 2013-14]

M/s Jubilant Motorworks Pvt Ltd  
Plot No. 1A, Sector 16A,  
Noida

Vs. The D.C.I.T.  
Circle - 13(2)  
New Delhi

PAN: AACCCJ 1534 B

(Applicant)

(Respondent)

Assessee By : Shri Gaurav Jain, Adv

Department By : Shri Ratan Singh, Sr. DR

Date of Hearing : 24.02.2022

Date of Pronouncement : 24.02.2022

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-**

The above captioned three appeals by the assessee are preferred against three separate orders of the Commissioner of Income Tax [Appeals] - 5, Delhi dated 04.10.2018, 07.06.2018 and 07.06.2018 pertaining to Assessment Years 2011-12, 2012-13 and 2013-14.

2. Since common grievance is involved in the captioned appeals, all these appeals are disposed of by this common order for the sake of convenience and brevity.

3. Before the first appellate authority, the assessee requested for admission of additional ground. The additional ground raised before the ld. CIT(A) was:

*“That on the facts and circumstances of the case deduction of Rs. 56,67,668/- with respect to provision for obsolescence on demo cars being written back and credit to the profit and loss account of the year under consideration be allowed.”*

4. The additional ground raised by the assessee was dismissed by the ld. CIT(A) holding that the additional ground cannot be entertained as it does not result in any grievance in the assessment order.

5. In our considered opinion, Section 250(5) of the I.T. Act and in view of the decision of the Hon'ble Supreme Court in the case of Jute Corporation of India Ltd 187 ITR 688, the power of the appellate authority is co-terminus with that of the Assessing Officer and there is no

fetter on the power of the appellate authority to admit an additional ground and allow the claim even if the same was not raised before the Assessing Officer.

6. In light of the ratio laid down by the Hon'ble Supreme Court [supra] r.w.s 250(5) of the Act, we restore this quarrel to the file of the Id. CIT(A). The Id. CIT(A) is directed to decide the issue and all other related issues as per provisions of law after affording reasonable and sufficient opportunity of being heard to the assessee.

7. In ITA No. 7943/DEL/2018 for Assessment Year 2011-12, Ground Nos. 1, 2, 2.1 and 3 were not pressed. The same are dismissed as not pressed.

8. In ITA No. 5879/DEL/2018 for Assessment Year 2013-14, Ground Nos. 3 was not pressed. The same is dismissed as not pressed.

9. In the result, all the three captioned appeals of the assessee in ITA Nos. 7943/DEL/2018, 5878/DEL/2018 and 5879/DEL/2018 are partly allowed for statistical purposes.

The order is pronounced in the open court on 24.02.2022 in the presence of both the rival representatives.

Sd/-

**[YOGESH KUMAR U.S]  
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 24<sup>th</sup> February, 2022.

VL/

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	