

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1166 & 1167/PUN/2017  
निर्धारण वर्ष / Assessment Years: 2011-12 & 2012-13

Kirloskar Ferrous Industries Ltd., Laxmanrao Kirloskar Road, Khadki, Pune- 411003. PAN : AAACK7297E	Vs.	DCIT, Circle- 9/ACIT, Circle-14, Pune.
Appellant		Respondent

Assessee by : Shri C. H. Naniwadeker  
Revenue by : Shri J. P. Chadraker &  
Shri Piyushkumar Singh Yadav

Date of hearing : 14.03.2022  
Date of pronouncement : 07.04.2022

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

These are the appeals filed by the assessee directed against the different orders of Id. Commissioner of Income Tax (Appeals)- 7, Pune ['CIT(A)' for short] commonly dated 05.01.2017 for the assessment years 2011-12 and 2012-13 respectively.

2. Since the identical facts and issues are involved in both the appeals, therefore, we proceed to dispose of the same by this common order.

3. For the sake of convenience and clarity, the facts relevant to the appeal in ITA No.1166/PUN/2017 for the assessment year 2011-12 are stated herein.

**ITA No.1166/PUN/2017, A.Y. 2011-12 :**

4. Briefly, the facts of the case are that the appellant is a company incorporated under the provisions of the Companies Act, 1956. It is engaged in the business of manufacturing of Gray Iron Casting & Pig Iron. The return of income for the assessment year 2011-12 was filed on 28.09.2011 disclosing total income of Rs.52,47,29,279/-. Against the said return of income, the assessment was completed by the Dy. Commissioner of Income Tax, Circle-9, Pune ('the Assessing Officer') vide order dated 28.03.2014 passed u/s 143(3) of the Income Tax Act, 1961 ('the Act') at total income of Rs.73,26,54,700/-. While doing so, the Assessing Officer disallowed the depreciation and additional depreciation on TG-III [Turbo Generato (TG-3)] @ 80% under entry no.III 8(ix)(D) of the Part A of Appendix I and the same was disallowed by the Assessing Officer on the ground that no documentary evidence was furnished.

5. Being aggrieved by the order of assessment, an appeal was filed before the Id. CIT(A), who vide impugned order confirmed the action of the Assessing Officer.

6. Being aggrieved by the decision of the Id. CIT(A), the appellant is in appeal before us.

7. During the course of hearing of appeal, the appellant filed an additional evidence along with application seeking permission for admission the same in an attempt to prove that the asset as claim was made is “Co-Generation System”. Since this is a purely engineering and technical matter, the additional evidence is relevant material to decide the issue in appeal. Thus, the additional evidence be admitted.

8. On the other hand, Id. CIT-DR has no serious objection for admission of the additional evidence.

9. In the circumstances, we admit the additional evidence and remand the matter to the file of the Assessing Officer for deciding the issue in the light of the additional evidence produced by the assessee. Therefore, the ground of appeal raised by the assessee stands partly allowed for statistical purposes.

10. In the result, the appeal of the assessee in ITA No.1166/PUN/2017 for the assessment year 2011-12 stands partly allowed for statistical purposes.

**ITA No.1167/PUN/2017, A.Y. 2012-13 :**

11. Since the facts and issues involved in both the appeals are identical, therefore, our decision in ITA No.1166/PUN/2017 for A.Y. 2011-12 shall apply *mutatis mutandis* to the remaining appeal of assessee in ITA No.1167/PUN/2017 for A.Y. 2012-13. Accordingly, the appeal of the assessee in ITA No.1167/PUN/2017 for A.Y. 2012-13 stands partly allowed for statistical purposes.

12. Resultantly, both the above appeals of the assessee are partly allowed for statistical purposes.

Order pronounced on this 07<sup>th</sup> day of April, 2022.

**Sd/-**  
**(S. S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 07<sup>th</sup> April, 2022.

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-7, Pune.
4. The Pr. CIT-6, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.