

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

SHRI SAKTIJIT DEY, JUDICIAL MEMBER

ITA No.3531/Del/2018
Assessment Year: 2013-14

Shri Raj Kumar Yadav, Prop. M/s. Paras Travels, H. No. 810, Sector-4, Near Ram Mandir, Gurugram-122001	Vs.	DCIT, Circle-3(1), Gurugram Haryana
PAN :ADSPK5609G		
(Appellant)		(Respondent)

Appellant by	Ms. Kavita Gupta, CA
Respondent by	Shri Om Parkash, Sr. DR

Date of hearing	19.07.2022
Date of pronouncement	22.07.2022

ORDER

This is an appeal by the assessee against order dated 19.02.2018 of learned Commissioner of Income-Tax(Appeals)-1, Gurugram pertaining to assessment year 2013-14.

2. The solitary dispute arising in the present appeal relates to the rate of depreciation on the commercial vehicles. While, assessee has claimed depreciation @ 50%, by stating that these vehicles are

commercial vehicles, the Assessing Officer has rejected assessee's claim and has allowed depreciation @ 30%.

3. Though, the assessee contested the aforesaid decision of the Assessing Officer before learned Commissioner (Appeals), however, he was unsuccessful.

4. Before me, learned counsel for the assessee submitted that the dispute is now squarely covered in favour of the assessee by the decision of the co-ordinate bench in assessee's own case for assessment year 2011-12. A copy of order dated 11.04.2019 passed in ITA No.2740/Del/2016 was placed on record.

5. Learned Departmental Representative fairly agreed that the issue is covered by the decision of the Tribunal.

6. I have considered rival submissions and perused the material available on record.

7. On reading of paragraph 4.3 of the impugned order of learned Commissioner (Appeals), it is observed that he has upheld the decision of the Assessing Officer relying upon the orders passed by him in assessee's own case in assessment years 2011-12 and 2013-14. However, while deciding identical dispute arising in assessee's own

case in assessment year 2011-12, the Tribunal, in the order referred to above, has accepted assessee's claim of depreciation @ 50%. Thus, respectfully following the aforesaid decision of the co-ordinate bench in assessee's own case, I direct the Assessing Officer to allow depreciation @ 50%.

8. In the result, the appeal is allowed.

Order pronounced in the open court on 22nd July, 2022.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 22nd July, 2022.
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

Sl. No.	Particulars	Date
1.	Date of dictation (Order drafted through Dragon software):	19.07.2022
2.	Date on which the draft of order is placed before the Dictating Member:	20.07.2022
3.	Date on which the draft of order is placed before the other Member:	
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	20.07.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	21.07.2022
6.	Date on which the final order received after having been signed/pronounced by the Members:	22 .07.2022
7.	Date on which the final order is uploaded on the website of ITAT:	22.07.2022
8.	Date on which the file goes to the Bench Clerk	22.07.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	