

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

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

आयकर अपील सं. / ITA No.635/PUN/2021
निर्धारण वर्ष / Assessment Year : 2014-15

Superfine Metals P. Ltd., E-29/E-39, Supa MIDC, Tal. Parner, Ahmednagar- 414302. PAN : AAKCS6038H	Vs.	ACIT, Central Circle- 1(2), Pune.
Appellant		Respondent

Assessee by : Shri M. K. Kulkarni
Ms. J. R. Chandekar
Revenue by : Shri Ramnath P Murkunde
Date of hearing : 15.11.2022
Date of pronouncement : 29.11.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)-11, Pune [‘the CIT(A)’] dated 16.11.2021 for the assessment year 2014-15.

2. Briefly, the facts of the case are that the appellant is a company incorporated under the provisions of the Companies Act, 1956. The factual background of the case was set out by the Id. CIT(A) vide para 2 and 3 of the impugned order. For the sake of

brevity of this order, the factual background of the case has not repeated herein. Suffice it to say, the appellant made an application u/s 154 of the Income Tax Act, 1961 ('the Act') before the Assessing Officer for the assessment year 2014-15 on 18.02.2021 seeking the additional depreciation in respect of plant and machinery. The said application u/s 154 was dismissed by the Assessing Officer as barred by limitation, as prescribed under the provisions of sub-section 7 of section 154 of the Act.

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

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. At the outset, it is submitted that this Tribunal in the case of the assessee for the assessment years 2010-11 to 2013-14 in ITA Nos.631 to 634/PUN/2021 vide order dated 07.10.2022 dismissed the appeal by confirming the action of the Assessing Officer that the application u/s 154 made by the appellant, is barred by limitation. There is nothing on record warranting a different view. Therefore,

following the earlier order of this Tribunal in the case of assessee (supra), we dismiss the present appeal.

6. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on this 29th day of November, 2022.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 29th November, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-11, Pune.
4. The Pr. CIT (Central), Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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