

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.607/DEL/2018
Assessment Year: 2015-16**

Super Cassettes Industries Pvt. Ltd. Plot No.1, Film Centre, Sector, Sector-16A, Noida PAN No. AABCS4712P	Vs	Addl. CIT Special Range-8 New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Hiren Mehta, CA
Respondent by	Ms. Kajal Singh, Sr. DR

Date of hearing:	11/01/2023
Date of Pronouncement:	11/01/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A)-43, New Delhi dated 30.11.2017 pertaining to A.Y.2015-16.

2. The grievance of the assessee read as under :-

1. *That on the facts and in the circumstances of the case and in law, the order passed by Ld. Commissioner of Income Tax,*

(Appeals) -43 is bad in law and contrary to the facts of the case.

2. *That on the facts and circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals)- 43 erred in confirming the disallowance of expenses of Rs. 35,33,686/- incurred in connection with renting out the property, by holding that the same were not allowable against Income from House Property.*

3. *That on the facts and circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals)- 43 erred in confirming the disallowance of repair and maintenance expenses of Rs. 23,70,620/- treating the same as capital in nature.*

4. *That the appellant craves to add, alter, amend or modify any of the grounds of appeal or take ' up any additional grounds at the time of hearing or earlier."*

3. Ground No.1 and 4 are general in nature and need no separate adjudication.

4. The Counsel did not press ground No.2 and the same is dismissed as not pressed. In so far as the grievance raised vide ground No.3 is concerned it is the say of the Counsel that due to smallness of the amount and since depreciation has been allowed on the impugned disallowance he is not inclined to agitate the matter anymore and is not interested to further litigation. On such concession ground No.3 is also dismissed.

5. In the result, the appeal of the assessee is dismissed.

6. Decision announced in the open court on 11.01.2023.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

NEHA

Date:- 11.01.2023

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI