

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI GS PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No:- 6511/Del/2019
Assessment Year: 2016-17**

M/s Falcon Business Resources (P) Ltd., D-158 B, Okhla Industrial Area, Phase-1, New Delhi-110020.	Vs.	Asst. Commissioner of Income Tax, Circle 9(2), C.R. Building, New Delhi-110002.
PAN No: AAACF8295M		
APPELLANT		RESPONDENT

Assessee by : None.
Revenue by : Shri Vivek Kumar Upadhyay, Sr.DR

Date of Hearing : 21.05.2024
Date of Pronouncement : 13.06.2024

ORDER

PER ANUBHAV SHARMA, JM

1. Heard and perused the record.
2. At the time of hearing, none has appeared. The record shows earlier also no one was appeared. The matter was earlier heard on 4.12.2023 but was subsequently released, and thereafter again

notices were issued for 21.5.2024, wherein no one appeared. No more opportunity is justified.

3. Arguments of Ld. DR were heard.

4. It comes up that the Assessing Officer had made an addition by way of disallowance on account of difference in rate of depreciation upon Mobile phone and television which assessee had claimed at 60%. While Assessing Officer had restricted the same to 15% on the basis of Hon'ble Kerala High Court judgment in the case of **Federal Bank Ltd. vs. ACIT (2012) 20 taxmann.com 707.**

5. However, before the CIT(A), the same was not countered by any other proposition of law, nor in the grounds raised before the Tribunal there is any averment of the Tax Authority below not considering the factual or legal aspect in regard to the issue.

6. In the light of aforesaid, the order of CIT(A) is upheld and the appeal is dismissed

Order pronounced in the Open Court on 13.06.2024

Sd/-
(GS PANNU)
VICE PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 13/06/2024.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	5.6.24
Date on which the typed draft is placed before the dictating Member	6.6.24
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	