

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1455/Ahd/2024  
(Assessment Year: 2018-19)

Safikahmed Mehamudali Ansari, L-190, Jitu Bhagat Compound, Opp. Shahalam, Dalilimda, Gujarat-380028 PAN : AAZPA 8241 L	Vs.	Income Tax Officer, Ward 6(1)(1), Vejalpur, Ahmedabad
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Chirag R. Shah, AR
<b>Respondent by:</b>	Shri C. Dharani Nath, Sr DR

<b>Date of Hearing</b>	19.11.2024
<b>Date of Pronouncement</b>	22.11.2024

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT :**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as "CIT(A)" for short), dated 30.07.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2018-19.

2. The Assessee has taken following grounds of appeal:-

*"1 The assessment order passed u/s 154 of Income Tax Act by the Assessing Officer and confirmed by the first appellate authority u/s 250 is bad in law and deserved to be uncalled for.*

*2 The assessing officer as well as first appellate authority has erred in law and on facts in making the addition of Rs. 20,63,673/- by disallowing the depreciation claim. The same deserves to be deleted."*

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3. At the time of hearing before us, the Id. Counsel for the assessee submitted that the claim of depreciation for which the assessee is eligible has been allowed in the preceding year as well as in the succeeding year. It was submitted that the depreciation was not allowed owing to mistake in the claim of depreciation. Hence, the matter is remanded to the Assessing Officer to examine the claim of depreciation considering the fact of allowing the same in the earlier and succeeding years, and to pass an order under Section 154 in accordance with the provisions of the Income-tax Act.

4. In the result, the appeal of the Assessee is allowed for statistical purposes.

**The order is pronounced in the open Court on 22.11.2024**

Sd/-

**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

Ahmedabad; Dated 22/11/2024

*btk*

Sd/-

**(DR. B.R.R. KUMAR)**  
**VICE-PRESIDENT**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

True Copy

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**