

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL  
MEMBER**

**AND**

**SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**ITA No:-5497/Del/2018, 2979/Del/2018&  
2798/Del/2018**

**(Assessment Year- 2014-15, 2013-14 & 2014-15)**

|   |     |                                     |
|---|-----|-------------------------------------|
| RS India Wind Energy<br>Pvt. Ltd. GL Business<br>Centre, Dundahera, Old<br>Delhi, Gurgaon | Vs. | ACIT<br>Circle – 19(1)<br>New Delhi |
| <b>PAN No:AADCR4002P</b>  |     |                                     |
| <b>APPELLANT</b>  |     | <b>RESPONDENT</b>                   |

**Appellant by** : Shri Rajnish Yadav, Advocate

**Respondent by:** Sh. Sunil Yadav, CITDR

**Date of Hearing** :17.03.2025

**Date of Pronouncement** :17.03.2025

## **ORDER**

### **PER BENCH**

The above three captioned appeals are directed against the order passed by CIT(A)-7, New Delhi arising out the order passed by Assessing Officer pertaining to A.Y. 2014-15, 2013-14 & 2014-15.

2. All the three appeals filed by the assessee are on identical facts and hence for the purposes of convenience the same were heard together and are being adjudicated by his common order. Since, as admitted by both the parties, the facts are identical for all the assessment years, save for variations in figures, the decision taken in ITA No. 2797/Del/2018 shall apply Mutatis Mutandis in ITA No. 2798 and ITA No. 5497/Del/2018 also. The issues in ITA 2797/Del/2018 are regarding denial of claim of depreciation on assets acquired under finance lease, addition on account of capital work-in-progress and addition under 14A.

3. At the outset Ld. Council for the assessee urged that it wishes to file additional evidences in support of its claims. Upon considering the impugned request, we are of the view that Ld. AO should get the opportunity to

examine the impugned additional evidences qua claims of the assessee. In the interest of justice with therefore set aside the order of lower authorities and direct the Ld. AO to re-adjudicate the matter De Novo after giving due opportunity of being heard to the assessee and by passing a speaking order. The assessee shall comply with all the statutory notices of the Ld. AO. Accordingly, all the grounds of the appeal raised by the assessee are allowed for the statistical purposes.

4. As stated above, since the facts of all the three appeals are identical the decision in ITA No. 2797/Del/2018 above therefore shall apply Mutatis Mutandis in ITA No. 2798 and ITA No. 5497/Del/2018 also.

5. In the result all the three appeals of the assessee are allowed for the statistical purposes.

Order pronounced in the Open Court on 17.03.2025

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

*\*Neha, Sr. PS\**

Dated: /03/2025

**Sd/-**  
**(AMITABH SHUKLA)**  
**ACCOUNTANT MEMBER**

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