IN THE INCOME TAX APPELLATE TRIBUNAL
"F" Bench, Mumbai
Before Shri B.R. Baskaran (AM) & Shri Ravish Sood(JM)

I.T.A. No. 1253/Mum/2017 (Assessment Year 2013-14)

Godrej & Boyce Mfg. Co. Ltd. Pirojshanagar, Vikhroli Mumbai-400 079. PAN : AAACG1395D	Vs.	DCIT 14(1)(2) Aayakar Bhavan Room No. 475 M.K. Road Mumbai-400 020.
(Appellant)		(Respondent)

Assessee by	Ms. Sonalee Godbole
Department by	Shri Nishant Somaiya
Date of Hearing	21.8.2018
Date of Pronouncement	21.8.2018

O R D E R

Per B.R. Baskaran (AM) :-

The appeal filed by the assessee is directed against the order dated 9.12.2016 passed by the learned CIT(A)-22, Mumbai and it relates to A.Y. 2013-14.

2. At the time of hearing learned Counsel appearing for the assessee did not press ground Nos. 5 to 8 and hence they are dismissed as not pressed.

3. Ground No. 1 is general in nature and does not require adjudication.

4. Ground No. 2&3 relates to disallowance of depreciation claimed by the assessee.

5. Learned AR fairly submitted that this issue has been decided against the assessee by the Coordinate Bench of the Tribunal in assessee's own case in the order dated 5.4.2017 passed in ITA No. 4040/Mum/2015 relating to A.Y. 2011-12.

6. We have heard learned DR on this issue. We noticed that an identical issue has been considered by the Coordinate Bench of the Tribunal in assessee's own case and the same has been decided against the assessee with following observation :-

> *4. The learned AR fairly submitted that the issue has been decided against the assessee by the ITAT while deciding assessee's appeals for A.Ys. 2003-04 to 2010-11 in three separate orders. The learned DR agreed with the aforesaid submissions of the assessee.*
>
> *5. We have considered the submissions of the parties and perused the material on record. As could be seen, the issue relating to disallowance of assesee's claim of depreciation on assets acquired on demerger of Godrej Appliance Ltd. is arising from A.Ys. 2003-04 onwards and the matter has travelled upto ITAT. In three separate orders i.e. ITA No. 4538/Mum/2011 & Ors dated 31.12.2014 (for A Y 2003-04); ITA 4540/Mum/2011 & Ors for AY 2005-06 dated 13.04.2016 and ITA 8488/Mum/2011 (for AY 2008-09) dated 23.08.2016, the Tribunal has upheld the order of the departmental authorities in disallowing assessee's claim of depreciation on assets acquired on demerger. Respectfully, following the consistent view of the Tribunal in assesse's own case for the preceding assessment years, we uphold the decision of the CIT(A) on this issue and dismiss the ground raised by the assessee.*

7. Consistent with the view taken by the Coordinate Bench, we uphold the order passed by the learned CIT(A) on this issue.

8. Ground No. 4 relates to disallowance made u/s. 14A of the Act. The Learned AR fairly admitted that this issue has been decided against the assessee by Hon'ble Supreme Court in assessee's own case reported in 394 ITR 449. Hence, we do not find any reason to interfere with the order passed by the learned CIT(A) on this issue.

9. In the result, appeal filed by the assessee is dismissed.

Order has been pronounced in the Court on 21.8.2018.

Sd/-
(RAVISH SOOD)
JUDICIAL MEMBER

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 21/8/2018

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

BY ORDER,

//True Copy//

(Senior Private Secretary)
ITAT, Mumbai

PS