IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'A' PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.423/PUN/2019

निर्धारण वर्ष / Assessment Year : 2013-14

DCIT, Circle-14, Pune	Vs.	M/s. Kenersys India Pvt. Ltd., S.No.49, Industry House, Opp. Kalyani Steels Ltd., Mundhwa, Pune – 411 036 Maharashtra PAN : AADCK2089H
Appellant		Respondent

Assessee by	Shri Nikhil S. Pathak
Revenue by	Shri Kalika Singh
Date of hearing	06-07-2022
Date of pronouncement	07-07-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the Revenue is directed against the order dated 25-01-2019 passed by the CIT(A)-4, Pune in relation to the assessment year 2013-14.

2. The Revenue is aggrieved by the deletion of disallowance of provision for warranty amounting to Rs.6,22,78,543/-.

3. Briefly stated, the facts of the case are that the assessee is engaged in the business of supply of erection, installation, operations and maintenance of wind turbine generators and other related activities. The assessee claimed deduction of Rs.6,22,78,543/- towards provision of warranty which was disallowed by the Assessing Officer (AO). The ld. CIT(A), following his own view for preceding years, overturned the assessment order on this score. Aggrieved thereby, the Revenue has come up in appeal before the Tribunal.

4. Having heard both the sides and gone through the relevant material on record, it is seen as an admitted position that the disallowance of warranty provision for the year under consideration is based on the view taken by the AO and the ld. CIT(A) respectively for the earlier years. The appeal of the assessee for the A.Y. 2011-12 came up for consideration before the Tribunal. Vide order dated 11-11-2021, The Tribunal following the decision in the assessee's own case for the A.Y. 2010-11 countenanced the view of the ld. CIT(A). As the facts and circumstances are admittedly similar, following the precedent, we uphold the impugned order.

5. In the appeal, the appeal is dismissed.

Order pronounced in the Open Court on 07th July, 2022.

Sd/-	Sd/-
(S.S. VISWANETHRA RAVI)	**(R.S.SYAL)**
JUDICIAL MEMBER	**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 07th July, 2022
सतीश

<u>आदेश की प्रतिलिपि ग्रेषित/Copy of the Order is forwarded to</u>:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT(A)-4, Pune
4. The Pr.CIT-6, Pune
5. DR, ITAT, ‘A’ Bench, Pune
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	06-07-2022	Sr.PS
2.	Draft placed before author	06-07-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		