IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "E", MUMBAI

BEFORE SHRI P.M. JAGTAP, ACCOUNTANT MEMBER AND
DR. S.T.M. PAVALAN, JUDICIAL MEMBER

ITA No. 7444/Mum/2011
Assessment Year : 2008-09

DCIT (OSD) 2(3) Room No. 556 Aayakar Bhavan Mumbai	Vs.	Satguru Infocorp Services Pvt. Ltd. 505, ACME Plaza, Andheri Kurla Road, Andheri (E) Mumbai- 400 059 **PAN:AAECS 6683 A**
(Appellant)		(Respondent)

Appellant by	:	Shri Rakesh Joshi
Respondent by	:	Shri Shishir Srivastava
Date of hearing	:	19.08.2013
Date of Pronouncement	:	25.09.2013

O R D E R

PER DR. S.T.M. PAVALAN, JM:

This appeal filed by the Revenue is directed against the order of the Ld.CIT(A) -6, Mumbai dated 12.08.2011 for the Assessment Year 2008-09.

2. In this appeal, the Revenue has raised the following grounds:

"On the facts and in the circumstances of the case and in law, the learned CIT(A) has erred in allowing relief to the assessee to the extent impugned in the ground enumerated below:

1. The order of the CIT(A) is opposed to law and facts of the case.

2. On the facts and circumstances of the case and in law, the Ld.CIT(A) erred in deleting addition of Rs.37,10,936/- while failing to appreciate that it is the expenditure on current repairs only which are eligible for deduction as expenditure under the provisions of Section 31 of the I.T. Act. The Ld.CIT(A) also failed to appreciate that expenditure was incurred not on current repairs but on the repairs which were not in the nature of current repairs.

3. For these and the other grounds that may be urged at the time of hearing, the decision of the CIT(A) may be set aside and that of the AO restored."

3. At the outset, it has been brought to our notice the Ld.CIT(A) has decided the impugned issue in favour of the assessee by following his predecessor's order in the case of assessee for the Assessment Year 2007-08. It is observed that the ITAT in ITA No. 6060/M/2010, in the appeal filed by the Revenue against the said order of the Ld.CIT(A) for the Assessment Year 2007-08, has confirmed the order of the Ld.CIT(A) and the relevant portion of the findings are extracted hereunder:

> "*Considering the above facts and also considering the decision of Hon'ble Rajasthan High Court in the case CIT vs A.M. Singhvi, 302 ITR 26 wherein it was held that even if the substantial amount is spent on repairs and renovation of office premises taken on rent, it is to be allowed as revenue expenditure because no capital asset is acquired by the assessee. Hence, we hold that there is no infirmity in the order of Ld.CIT(A). Therefore, we uphold his order by rejecting the grounds of appeal taken by the department.*"

In view of the fact that the ITAT has confirmed the order of the Ld.CIT(A) in favour of the assessee for the Assessment Year 2007-08 which in turn has been relied on by the Ld.CIT(A) for giving relief to the assessee during the year under consideration and since there is no High Court order against the said decision of ITAT, we do not find any justifiable reason to interfere with the order of the Ld.CIT(A) and hence the same is upheld.

4. In the result, the appeal filed by the Revenue is **dismissed**.

Order pronounced in the open court on this 25th day of September, 2013.

Sd/-	**Sd/-**
(P.M. JAGTAP)	**(Dr. S.T.M. PAVALAN)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Mumbai, Dated: 25.09.2013.
*Srivastava

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT(A) Concerned, Mumbai
The DR "E" Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.